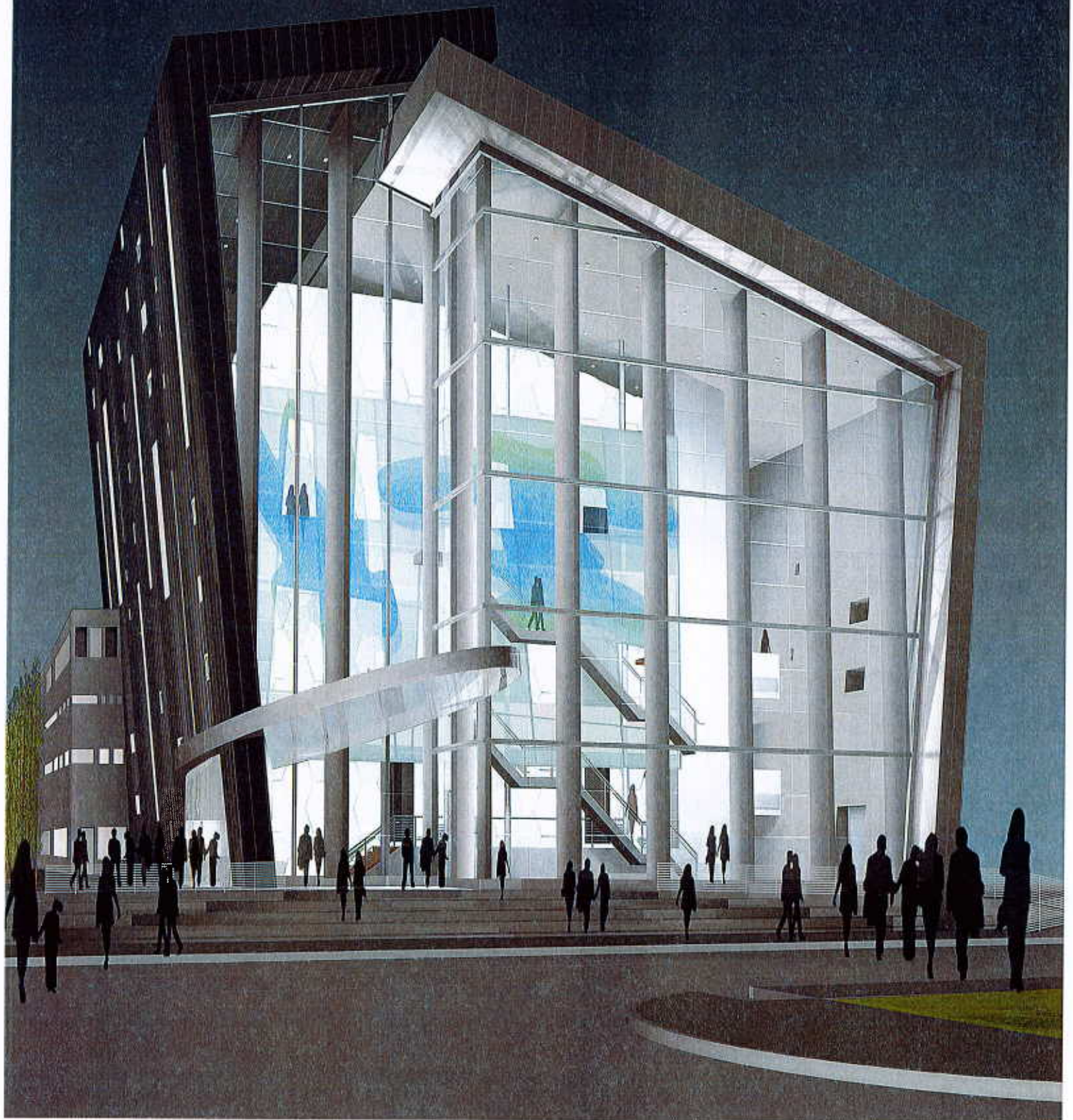


# *TOWN OF CUTLER BAY*

## *OPERATING & CAPITAL BUDGET*

### *FISCAL YEAR 2008-09*





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## INTRODUCTION AND MANAGER'S MESSAGE



### Message from the Town Manager

#### Dear Honorable Mayor Vrooman, Town Council and Residents:

As we approach the end of the Town's second fiscal year, I am extremely proud of our extensive list of accomplishments and the quality and commitment of our staff and Council.

I deeply appreciate the opportunity to continue in my position as the first Town Manager for the Town of Cutler Bay. I have thoroughly enjoyed the support that I have had from the Council and the residents, of which there are now more than 40,000 by official count of the State of Florida. No longer will the phrase "small town" apply to Cutler Bay! We are one of the largest municipalities in Miami-Dade County.

Together, we have met many challenges and exceeded all expectations. Indeed, more and more people who once admittedly had opposed incorporation of the town and worked against its creation have increasingly gone on the record to say they now fully support the Town and its future growth.

This year's budget provides for a great number of improvements to our quality of life such as:

- Last year we initiated our annual series of numerous tree plantings, which we intend to continue until the entire town has beautiful trees along every street (we have budgeted as much on this issue last year and this year as Miami-Dade has budgeted for the entire county this year!);
- Roadway improvements, such as surface repairs and striping;
- Town-wide median beautification projects;
- Renovations and additions to existing parks, including the possibility of adding two new parks;
- Sidewalk repairs and replacements;
- Street sweeping and canal maintenance;
- Five additional police officers;



- The establishment of a FEMA community rating system that should help reduce property owners insurance rates;
- The implementation of new improvements in our Parks and initiatives in Public Works are major additions for the new fiscal year;
- The completion of several cornerstone assessments and master plans that will identify and enumerate the various needs for significant future year's improvements in our parks and our infrastructure;
- In the coming year, the Town will fully implement our own Stormwater Utility; and
- The Planning and Zoning Division led us through the development and completion of the Town's first Growth Management Plan.

### **Significant Progress And Many Accolades Have Been Attained**

After two full years, many community observers, including county commissioners from other parts of the county, have praised the efficiency and speed of accomplishing goals set by the Council and by management.

It has been profoundly gratifying to me, and rewarding to our community, and especially our residents, to reap the rewards of a motivated and highly professional staff that treats each new issue with expertise, enthusiasm and where necessary, empathy. We have kept the focus on providing quick and easy access to Town administration and on providing excellent service.

During this period of time, we have passed many major milestones and established significant precedents including the creation of the first Town Comprehensive Plan, a Strategic Plan, a Parks Master Plan, a Stormwater Plan and have begun the expansion of our sustainability or "Green" Plan.

We are currently in the process of creating the first land development regulations under the new comprehensive plan. These land regulations or "zoning code" will be environmentally oriented from its inception to further our goal to become Florida's greatest "green town".

### **Specific Accomplishments Achieved By Cutler Bay's Leadership**

The following is an abbreviated list of this year's accomplishments of the Cutler Bay team:

- Our excellent and extremely qualified Police Chief has continued to expand our police force with the addition of a new Captain and a new Lieutenant and has retained a full staff of highly trained, committed and experienced police officers and detectives. We are proud to report that their diligence has resulted in Cutler Bay achieving one of the lowest crime rates in the county;
- By maintaining a complete staff of highly-motivated, well-trained, committed and experienced department heads and their staffs, Cutler Bay Town Hall has earned the reputation of being a welcoming place where courteous, friendly employees treat all with dignity and politeness and are at the same time helpful and open;



- Revised an employee manual to communicate standards, including a high ethical standard and a very dedicated work ethic, that provides guidance on various aspects of employment. Our non-smoking policy has continued to the benefit of our staff and sets a precedent in South Florida as we have created a drug free and tobacco free working environment - one of the first in the nation;
- Completed plans and supervised the full build-out of a very user-friendly and efficient addition to our suite of offices. Additionally, we ensured that all work spaces were appropriately furnished, equipped and wired, in addition to providing significant security measures for the computerized information and for our employees, residents and digitized public records;
- Through creative procurement efforts, we received several surplus vehicles from Miami-Dade County and the Miami-Dade County School Board resulting in a savings of thousands of dollars for our budget. With these vehicles, we have developed a new type of emergency and public works vehicle and provided much needed mass transportation for our afterschool program as a result;
- In 2007, Cutler Bay conceived and initiated the legislative amendment that ensured that all new municipalities in the State remain exempt from the property tax cuts created by the special session of the legislature for up to five years. The legislature agreed with our assertion that new cities need the ability to generate the infrastructure and fund resources necessary to provide adequate services for the residents, which would be virtually impossible with the imposition of the tax cuts. It is due to this amendment that we are able to provide so many of the services that appear in this budget;
- Utilizing sound and conservative fiscal management, we avoided having to rely upon advantages negotiated in the Master Interlocal Agreement with the County, which were unique to Cutler Bay. We created a budget that was built substantially on fiscally conservative and educated assumptions of required funding levels (due to lack of substantial prior year expenditure records), but finished the year under budget in every administrative department, proving that the budgetary assumptions were sound;
- Even though fiscally prudent budgeting and frugal management resulted in surplus funds, which could be budgeted in the coming year, substantial funds are being recommended to increase the contingency funds continuing the rationale that new municipalities need to gather significant resources to be able to properly fund projects that are needed by a municipality with a population in excess of 40,000;
- Addressed the goals of our strategic plan in timely order;
- Created innovative approaches to our relationship with the County, which, among other great benefits, has resulted in new street signs being placed on our streets. Many of the old signs have been illegible since Hurricane Andrew in 1992. This was done at no cost to our residents;





- The creation of the Town's own Stormwater Utility was another milestone in our progress, which further moves control from the county to the town and its residents. It will result in a more local and immediate response to various issues. Completion of this authority will allow the Town to move forward with plans for roadway and drainage improvements; and
- The actual ownership of the parks, ownership of all non-county and state or federal public roads was achieved by the town after extensive negotiation with the county this year.

#### Increased Communication With The Residents

Our staff remains dedicated to ensuring that all individuals who enter Town Hall or who seek information in any other manner receive quick, honest and helpful responses. Additionally, we have made every effort to inform our residents of the Town's actions and have offered opportunities to interact with the Town. We have provided information as to how this is being accomplished below:

- Promptly responded to citizen and Council requests for additional information outlets to keep the residents better informed of our efforts to provide services;
- Made improvements to the Town website including a portal for residents to file complaints and know that they will receive attention and resolution. In addition, the website provides information regarding services, a calendar of meetings and events, and the ability to contact the Mayor, Council, Manager, Clerk and Town Attorney via e-mail. Of course, residents can contact the Town with issues and concerns by phone or by attending any of a number of meetings;
- Met with executives of the Miami Herald to work together with the town to create a better business atmosphere and to improve communication with our residents;
- Initiated an effort to empirically evaluate the market in Cutler Bay relative to attracting more businesses into the area, such as restaurants;
- Met the first goal of the Town's Strategic Plan by optimizing access to Town officials and providing consistent and updated information regarding the status of the Town. By any measure, we have met and surpassed that goal;
- We continue to reinvent our website, our direct mail program, our newsletter and we have begun a new online newsletter to further expand this important community outreach;
- Community outreach and involvement continue to be a priority in Cutler Bay. Our employees interact with citizens in a number of forums including Parks programs, permitting activities, homeowner and patrol officer meetings, complaint resolution, special committees and Town meetings. Town residents and visitors are always welcome and are encouraged to participate in Council meetings and workshops; and
- The Cutler Bay Police Departments Neighborhood Resource Unit (NRU) was established to address and resolve the community's public safety concerns while working with the residents to maintain a policy of open communication and cooperation between the citizens and the Town of Cutler Bay.



## **Highlighted Actions of the Town Council**

The Town Council appointed the Charter Review Commission comprised of town residents and completed its first Charter Revision process. In March 2008, the Town held elections for a council seat and the Vice Mayor's seat. Our Charter Review questions have been prepared for a mail-out ballot to make it easier on our voters due to the length of not only our ballot questions, but the county's lengthy ballot. It is anticipated that this process will not only increase participation, but also be less expensive than the traditional voting booth method.

### Ordinances

Legislation was passed to: help monitor illegal trash placement, unsightly commercial dumping areas and heavy solid waste hauling trucks damage to our roadways; impose fines on false burglar alarms that unnecessarily demand police time and resources; set aside significant funding to start a "green" or sustainability program for helping Cutler Bay become even more environmentally responsible; created a Business Tax Equity Study Board of residents who own or work for businesses in Cutler Bay to advise the Council of a more equitable fee structure; made it illegal to remove shopping carts from the place of business, which will help stop the carts from ending up on peoples yards or in the streets and sidewalks around town, the removal of these ill placed carts has been very expensive for our Town; established a Homeowners Association registration to improve the communication and coordination between many HOAs and the Town; established two moratoriums to prevent the building of homes or businesses that are not environmentally friendly until the town adopts regulations to clarify standards for such "green" building practices; and many other issues intended to improve the quality of life in Cutler Bay.

### Resolutions

Resolutions are another form of legislation that the Town council uses for the betterment of its citizens. Resolutions were passed this year to: provide funding to secure expert assistance for developing our "Green Plan"; declare March 22 as World Water Day; create a Tree Master Plan; urge the reenactment of the Federal Assault Weapons Ban; enter into an agreement with the County Commission to make up to \$20 million in road improvements to Caribbean Boulevard and Old Cutler Road; create the Communications Committee to explore ways of improving communications for the Town; approve an agreement to bring high technology to improve the safety of some of our most dangerous intersections; create the Cutler Bay Town Foundation to provide corporations and individuals with an avenue by which to contribute to the town and its operations; develop a sidewalk and roadway assessment to help expedite the repair of our inherited maintenance issues and to improve safety; initiate a drainage improvement project at Cutler Ridge Elementary; support the naming of US-1 as Cutler Bay Boulevard; approve a mail ballot for our charter questions to gain a larger voter response and reduce costs; support legislation to eliminate plastic bags, which are a major environmental problem; and support the States' intent to purchase some 300 square miles of lands for the Everglades Restoration program, among many other well intended and necessary policies and directives.



In addition to the above the Mayor and Council each attend many meetings with residents and various groups in town and answer a great deal of requests for information, assistance and guidance. Their time on the dais during the Council meetings represents a very small part of their time and efforts as your representatives.

## **Community Services and Parks Progress:**

### **Community Services and Parks**

The Community Services and Parks Department is responsible for overseeing the maintenance of all of the Town's parks and recreational facilities and for conducting year-round programs, seasonal programs, and special events. The Department coordinates with local youth and adult leagues and organizations to provide year-round athletic programs and opportunities for Town residents. The Department acts as a liaison for, and coordinates the efforts of, the Parks and Recreation Advisory Committee, which was appointed by the Town Council.

### **Staffing**

The Department staff includes six full-time employees - the Parks and Recreation Director, an Administrative Assistant, two Recreation Coordinators, an Aquatics Coordinator and a Park Service Aide. Full-time staffing is supplemented with additional part-time Park Services Aides and Pool Lifeguards. The FY08-09 budget proposes the addition of one full-time Park Service Aide and two part-time Park Service Aide positions, increasing the total number of full-time positions to seven.

### **Town Parks**

The seven parks within the Town are categorized as neighborhood, mini or community parks. The four neighborhood parks are Bel Aire Park, Franjo Park, Saga Bay Park and Saga Lake Park. The two mini-parks are Lincoln City Park and Whispering Pines Park. The Town has one community park - Cutler Ridge Park.

The Department has several park improvement projects underway, utilizing remaining County bond funds, and has several additional park improvement projects planned for the coming fiscal year. The new projects will be funded mostly through grants acquired through the Florida Recreation Development Assistance Program (FRDAP), State Legislative Appropriations and Park Impact Fees. The planned park improvement projects include the following:

- Bel Aire Park Improvements – Funding in the amount of \$269,480 from available Park Impact Fees will provide for the relocation, re-sodding and re-lighting of the existing football/soccer/lacrosse field; installation of an irrigation system, covered bleachers, fencing and site amenities; and for planting additional shade trees and landscaping.
- Cutler Ridge Park & Pool Improvements – Safe Neighborhood Parks and Quality Neighborhood Improvements Program bond funds will provide for the construction of a parking lot, new athletic field, additional shade trees and an outdoor fitness (vita) course, lighting upgrades and covered seating as well as pool improvements including circulation system upgrades, and expanded pool deck.





- Saga Lake Park Improvements – Funding in the amount of \$148,450 from available Park Impact Fees will provide for the installation of a baseball/softball practice infield, a soccer practice field, walkway improvements, additional shade trees and landscaping, a small pavilion, outdoor fitness (vita) course, and various park amenities such as benches, trash receptacles, etc.
- Saga Bay Park Improvements – Florida Recreation Development Assistance Program (FRDAP) funding, a State Legislative Appropriation and required matching funding from the Town will result in approximately \$470,000 worth of improvements such as additional tennis courts with lighting, new playground equipment with handicapped accessible surfacing and shade structure, parking lot, restroom building and an outdoor fitness (vita) course.
- Franjo Park Shade Structures – Funding in the amount of \$20,000 is provided for the installation of shade structures over bleacher areas between the baseball fields.

The FY08-09 budget reflects the addition of one full-time and two part-time positions; additional planned maintenance of improved athletic fields; anticipated increases in utility costs; and vehicle maintenance costs (for one Town bus and one truck transferred from the Public Works Department).

The Parks and Recreation Department spent several months conducting meetings and gathering data to complete the Town's first Comprehensive Parks Master Plan that will be used to guide the development of the Town's parks and recreation system for the next 25 years. The four meetings (one with the Parks and Recreation Advisory Committee, two with the general public and one with the Town Council) resulted in nearly 150 recommendations/suggestions for improvements to the Town's existing system of park facilities.

The Town has worked out a lease agreement with Miami-Dade County Public Schools for the use of a portion of Cutler Ridge Elementary School for recreational activities. This will allow the Town to construct a new, lighted soccer field on the school site that can be used by the soccer programs weekday evenings and weekends to relieve some of the over-use of the existing soccer fields at Cutler Ridge Park.

Additionally, the following represents other outstanding achievements of the Department:

- Selected a design-build firm to complete park improvement projects at Cutler Ridge Park and Pool in the amount of \$1,000,000, to be funded through (SNP) and (QNIP) grant funds;
- The Cutler Ridge Park Playground shade structure was installed, partially funded through a grant obtained by Cutler Bay;
- Conducted an Earth Day clean-up at Lincoln City Park along with volunteers from Bay Community Church, Starbucks and ValleyCrest Landscape Maintenance, removing 40 yards of debris that had accumulated in and around the park over the last several years, and removing and mulching 20 yards of exotic plants that were crowding out the native plant species;
- Successfully held the second Town celebration at Cutler Ridge Park with a significantly higher attendance than the previous year; and
- continued a very successful summer after school program.



### **Public Works**

Public Works is responsible for the maintenance of roads, sidewalks, public areas, beautification projects and the construction oversight of capital improvement projects. The Department is comprised of the Public Works Director, an administrative assistant and three maintenance workers.

The Town's three maintenance workers are referred to as the NEAT Team (Neighborhood Enhancement Action Team). They perform maintenance-type activities throughout the Town including removing litter, signs and shopping carts from swale areas, eliminating graffiti from public property, replacing street signs and repairing potholes. The NEAT team has picked up approximately 140.26 tons of debris from Town roadways and they were an integral part of the debris removal and emergency procedures during the recent Tropical Storm Fay event.

The County recently transferred all of the "local" roads to the Town, with the exception of the responsibility for all engineering on roadways including replacing stop and traffic control signs. The Town maintains a number of temporary stop signs that can be quickly placed when traffic lights do not function or stop signs are damaged. The Public Works Director is designated as the Town's emergency manager in the event of natural or other disasters.

The FY08-09 budget for the Department reflects the allocation of administrative support and rent, substantial increases to engage professional services for various assessment and master plans, increased road maintenance supplies, vehicle fuel and maintenance costs and construction costs. The budget increases reflect a higher level of activity in the Department as roadways are transferred and improvements are programmed. There are no new personnel requested for the coming year.

In the coming year, the Town will fully implement our own Stormwater Utility. The County evaluates certain criteria, such as completing a master plan, prior to granting the request to create the utility and thereby further separate our funds from the County. By establishing a Town Stormwater Utility, the Town will receive Stormwater utility fees and the Town will direct the use of the funds for drainage improvements as determined by the planning being done this year. Funds from this important utility will help defray many costs of the town, including partial salaries of several of our employees and their equipment. Due to these funding enhancements, we are able to provide greater resources to other areas of our budget.

### Emergency Preparedness Projects

- The Town has prepared certain key intersections and made provisions to provide generators to power traffic signals at these critical intersections in our town as needed either before or after a disaster;
- The Director along with other Town staff including the Town Manager, the Mayor and Town Council completed National Incident Management System (NIMS) training;
- We secured a stock pile of temporary stop signs for traffic control after an emergency event;
- An emergency operation plan has been created and is being revised on an ongoing basis;



- The Town's emergency operations plan will address the effective and safe use of volunteers and the Town's Community Emergency Response or "CERT Team";
- Cutler Bay held its second Hurricane Awareness Fair at Southland Mall. This event was designed to both inform and assist residents within the Town of Cutler Bay in the preparation and aftermath of a storm. Various local government agencies including Cutler Bay's Police and Public Works Departments, along with the American Red Cross, Home Depot, State Farm Insurance, FP&L and other local businesses, participated by providing valuable information to the community;
- Successfully installed Emergency handheld radio and portable repeater system;
- Revised a disaster preparedness plan; and
- Enhanced not only an Emergency Operations Center but a backup Emergency Operations Center.

## **Finance**

### Our Conservative Approach To Financial Issues Is Paying Off

For fiscal year 2008-09, the Finance Department budget is presented as a stand-alone Department. In prior fiscal years, the functions of this Department were budgeted for within the General Government department. The Finance Director oversees the new Department and is supported by an Accounting Clerk and a Finance Clerk.

The Finance Department assists and supports all other departments of the Town in meeting their service objectives by allocating and monitoring the Town's financial resources, processing payroll, procuring goods and services and other financial transactions. In addition to accounting, budgeting, financial reporting, and payroll processing functions, this department is also responsible for ensuring compliance with the Town's ordinances related to local business tax receipts, burglar alarm and solid waste franchise fee registrations. The Finance Department also assists with certain human resource functions, as well as participates in risk management and loss prevention activities.

We have created the Finance Department at no additional cost to more accurately identify and budget for these growing responsibilities. It is imperative that we continue to track our revenues and expenditures in order to provide the greatest level of efficiency, surety and security for the funds of our residents. This year we have:

- Hired an outside CPA firm to audit the Town's financials for fiscal year 2007.
- Our second full year audit was completed and the Auditor (a CPA firm) issued an unqualified report which is the highest comment given in such audits.
- The Town has submitted the Comprehensive Annual Financial Report to the Government Finance Officers' Association for consideration of its annual Award for Excellence in Financial Reporting.
- Issued and updated the Town's first Accounting Policies and Procedures manual.
- Adopted the Town's first set of Financial Policies as part of the fiscal year 2008 budget.





- Completed a competitively bid process to select auditors. The new audit services contract that resulted represents significant cost savings to the Town.
- Brought greater efficiency to the processing and follow-up of burglar alarm, occupational license and solid waste franchise registrations and related reporting.
- Implemented new software for burglar alarm registrations and follow-up to facilitate compliance with the Town's ordinances.

Grants Received:

- A. Florida Department of Environmental Protection's Florida Recreation Development Assistance Program (FRDAP) –
  - Saga Bay Park Improvements in the amount of \$135,610
  - Park Acquisition in the amount of \$135,610
- B. United States Soccer Foundation (USSF) Field Enhancement Grant –
  - Cutler Ridge Park Field Enhancements in the amount of \$30,000.
- C. The Children's Trust –
  - Renewed funding for the Cutler Ridge Park After School Program in the amount of \$108,000
- D. Staples, Inc. –
  - Cutler Ridge Park finished second in the number of votes cast during the 2008 Staples Dream Park Challenge, resulting in an award of \$10,000 to Cutler Ridge Park for park improvements.
- E. Legislative Grants
  - Saga Bay Park Improvements in the amount of \$200,000
  - Park Acquisition in the amount of \$200,000
  - Stormwater Master Plan (partially funded by SFWMD \$200,000 Grant)-completed
  - Transportation Master Plan (grant application "approved" by the M.P.O. \$60,000 Grant)

**Public Safety And Law Enforcement**

The Town of Cutler Bay receives its police services from the Miami-Dade Police Department, Town of Cutler Bay Policing Unit. The Town Manager selects the head of this unit, which is referred to as the Cutler Bay Police Commander. The Town Manager also has cooperative control of the units' personnel in conjunction with the Miami-Dade Police Director. The Cutler Bay police unit commits its resources, in partnership with the community, to promote a safe and secure environment, free from crime and fear of crime, maintaining order and providing for the safe and expeditious flow of traffic and a high level of crime prevention initiatives to enhance the quality of life for our community. In addition to traditional police services, the Town of Cutler Bay Policing Unit embraces the community policing concept, while practicing our core values of integrity, respect, service and fairness. The Cutler Bay



Police Department responds to all calls for service in a timely and professional manner and ensures that all crimes are thoroughly investigated and those who are arrested are prosecuted.

#### Superior Quality

- The Town of Cutler Bay NRU participated in monthly Mall Watch meetings. Mall Watch was initiated to enable the Police Department to be more responsive to public safety at malls and to work together with business owners and residents to reduce crimes such as shoplifting, vehicle burglaries and robberies, by sharing and communicating crime trends;
- Cutler Bay police officers participated in the first annual Cutler Bay Harvest Ride in November of 2007 and the Spring Bike Ride in March of 2008. Our police also coordinated a bike safety rodeo and provided safety helmets for the children who participated in the rides. Citizens in the town along with the Police Department, rode 10 miles to promote family unity and the importance of health and exercise during these events; and
- The Town of Cutler Bay traffic squad issued approximately 10,000 citations since October of 2007, enforcing the traffic laws aggressively and issued approximately 2000 verbal warnings.

### **Community Development and Planning**

Community Development includes the Planning & Zoning Division, Building Division, and Code Compliance Division. The Planning & Zoning Division is responsible for zoning plan review, zoning information and interpretations, consideration of administrative adjustments, and assists in analysis and preparation of recommendations to the Town Council on public hearing items for zoning variance and zoning district change requests. The Building Division is responsible for the review of building plans and issuance of building permits. Code Compliance is responsible for assuring that property owners meet their responsibilities in accordance with the Town's Ordinances, the Florida Building Code, and Miami-Dade County's codes and ordinances. The following highlights the outstanding commitment of the various divisions within the Department:

#### Growth Management Plan.

The Growth Management Plan set the framework for a "vision" of how the Town will guide development. Three aspects were emphasized: first, beginning a framework for Cutler Bay leading the way in developing green sustainable development; second, implementing charrettes developed with citizen input that will result in a pedestrian scale development that provides for a mixture of uses; and the third emphasis was increasing by more than 30% the areas designated in our environmentally sensitive areas adjacent to Biscayne National Park. Planning is now focusing on developing overall green strategies for future development. Recently, moratoriums have been adopted to provide time to develop green strategies for the Town and to ensure any development that does take place implements green building strategies. Over the



last year, planning has been responsible for eight ordinances and seven resolutions all aimed at increasing local guidance for development.

#### Planning and Zoning Division

- Conducted 12 Workshops to provide citizen access and involvement to determine the future of their town through five workshops for the Growth Management Plan, four Workshops for the Land Development Regulations, which essentially provide the framework of laws to implement the goals of the Growth Management Plan, and six Zoning Workshops for the review of various privately initiated construction projects in which the citizens and the Town Council participate;
- Provided leadership in green strategies, which has been a strong newly expressed initiative by our Town Council, with the issuance of a Request for Qualifications (RFQ) for Green Implementation Plan;
- Developed a Planned Unit Development ordinance to facilitate "green" development;
- Developed and implemented two moratoriums to assure "green" building practices while an overall strategy is being developed for the Town;
- Created and passed an ordinance to assure shopping carts are maintained on site;
- Revised our innovative Zoning Workshop ordinance to streamline the approval process;
- Amended the Religious Facilities Zoning requirements to assure compliance with federal law;
- Developed a Request for Proposals (RFP) for Building and permitting to assure the best and most efficient building permitting services possible;
- Processed nine site plan applications; and
- Processed 310 Certificates of Use.

#### Building Division

- Initiated implementation of a new building permit tracking program to expedite permitting information for our residents benefit;
- Processed approximately 1900 building applications;

#### Code Compliance Division

- Conducted annual boiler inspection program for 36 establishments;
- Closed 10 expired permits and reissued 20 expired permits from the initial year of operation to the current year;
- Trained to assure compliance with School Concurrency system.
- Conducted sweep of US-1 Discount Mall wherein 220 booths owned by 69 owners were inspected on one day without advance warning. Thirty seven of the owners of these booths lacked proper licenses and all have now complied. The most important issue of fire safety was addressed and now the Overall Electrical Wiring Plan has been received by the Town and is under review;





- Conducted educational sweeps for businesses with shopping carts that are affected by the new Ordinance. A total of 23 businesses were contacted and provided with a copy of the Ordinance;
- Conducted education sweeps visiting approximately 200 establishments in the US-1 and Old Cutler Road corridors to achieve compliance with the new business license requirements;
- Prepared and transmitted 20 Notices of Failure to Pay Fine for recordation;
- Prepared two liens for default hearing; and
- Issued 705 Courtesy Notices, Civil Infraction Notices, and Citations, of which 93 tickets were written.

### **Clerk's Office**

The mission of the Clerk's Office is to record and maintain an accurate record of the official actions of the Town Commission and Advisory Boards, serve as the local Elections Supervisor, provide notice of all required meetings, effect legal advertising, respond to public records requests, implement and maintain a records management program, administer publication and supplement of Town Codes, maintain custody of Town Seal and all Town records, assist in preparation of agenda items, prepare and distribute agenda packages and recaps, schedule Code Enforcement Hearings and provide administrative support to Special Master, provide clerical support to the Town Commission, and assist the Town Manager's Office with special projects.

This year the Clerk prepared 16 agendas for, and related minutes of, Council meetings and the associated Local Planning Agency meetings, processed 22 Ordinances and 70 Resolutions, drafted and posted notices in order to insure compliance with the Sunshine Law, supervised two elections, processed 670 lien searches, and prepared 26 proclamations that were issued by the Council.

### **Fiscal Background and Outlook**

In June 2007, the Florida Legislature passed property tax reforms that have a significant impact on most local governments. However, the legislation specifically exempts municipalities that were incorporated within the previous five years. The exemption allows Cutler Bay not to be so severely impacted and; therefore, to build the Town's services and infrastructure for the next few years before the Town will have to implement the more drastic revenue rollback provisions.

The June 2007 legislation also includes amendments to the Florida Constitution that are related to "super" homestead exemptions. These amendments required 60 percent voter approval and were scheduled for consideration in the January 2008 elections. The passage of this amendment has meant significant reduction in revenues for all local governments in Florida and Cutler Bay is no exception. It is estimated that the individual homeowner with homestead exemption would save only \$160 annually due to this action, but the cut to local government budgets has multiplied to very large numbers; therefore severely limiting local governments from providing funding for the level of services that its residents may desire.

The impact of the amendment is extraordinarily difficult to fully assess even now, but it will continue to cause significant reductions to the Town's budget regardless of any



further action by the Town. The Town will continue funding operational and financial contingencies accordingly in a fiscally responsible way.

The Florida Taxation & Budget Reform Commission held a series of public hearings throughout the state between September 20, 2007 and December 5, 2007, making final recommendations to the Florida Legislature during the 2008 Legislative Session. The purpose of the public hearings was to avail the general public the opportunity to share their recommendations on taxation and budget issues with the members of the Commission. At the end of the process, the Commission recommended a Constitutional Amendment, which was prevented from being voted on by the Courts. If allowed to proceed by the Courts and if approved by the state's voters, it would have required the following: commencing in the 2010-2011 fiscal year, the Legislature would have been prohibited from requiring school districts to levy an ad valorem tax (property tax) as perhaps the major funding source (non-capital) for operating and maintaining our education system.

The Legislature would have been directed to replace this revenue reduction through one or more of the following options: the repeal of sales tax exemptions (except for certain current exemptions), certain spending reductions, or other revenues. It is unclear how the Legislature will respond to this situation but this could cause a major revision in all tax revenues and sources and create great uncertainty for a portion of our budget.

## **Revenues**

The Town's new legislative team did an excellent job securing over one million dollars (\$1,000,000) in an extremely frugal legislative session. These funds are for drainage projects (Stormwater), the acquisition of a park, the improvement of an existing park and the startup funding for a recycling program, which is part of our effort to provide a sustainable "green" government.

Based on information received from the Miami-Dade County Property Appraiser, the taxable value of property in the Town for fiscal year 2008-09 is approximately \$2.8 billion. This balance reflects the effect of new construction and improvements of approximately \$132 million that occurred in the Town over the past year.

The taxable value of property in the Town was negatively impacted by the effects of Amendment 1, which was passed by the Florida electorate in January 2008. The primary affect of this amendment is to provide for additional homestead exemptions, tangible property exemptions and homestead savings portability. Had this amendment not passed, the taxable value of property in the Town for 2008 would have been approximately \$3.05 billion. With the passage of Amendment 1, at the Town's proposed millage rate of \$2.4470 per \$1,000, the Town will be operating with approximately \$612,000 less ad valorem revenues than last year. Some municipalities have elected to increase their millage rate to recoup some of the revenues lost as a result of Amendment 1. However, the Town has made the decision to respect the wishes of the voters for property tax reform and will hold its millage rate constant.

In addition to the property tax reforms that will have an impact on future revenues, the State of Florida has been re-estimating its decreasing sales tax revenues. State



economists recently warned that revenues would fall short by over a billion dollars during the 2008-2009 State fiscal years, primarily due to lower sales tax collections. Ultimately, state shortfalls impact the Town through decreased state revenue sharing and other sales tax related revenues. Due to the uncertainty of lower current revenue estimates, as well as the certainty of future rollback provisions, this proposed FY08-09 budget includes extraordinary reserves to mitigate potential impacts.

### **Budget Process And Fiscal Philosophy**

#### A combined tax reduction is approved for Cutler Bay

As noted above, the Town has elected to keep its millage rate consistent with the prior year amount of \$2.4470 per \$1,000. This rate is actually 3.94% **less** than the statutorily computed "roll-back" rate of \$2.5473 per \$1,000. Under State law, the Town could have brought in approximately \$282,000 in additional revenues by electing to enact a millage rate equal to the roll-back rate without it having been considered a tax increase. However, the Town Manager elected to hold the millage rate constant in his recommendation to the Town Council to pass the savings on to the citizens. **It is anticipated that the average tax savings to residents in Cutler Bay will be \$189.00 according to projections received from the county.**

The Town Charter calls for the Manager to submit the proposed Operating and Capital Budgets for all funds for the fiscal year beginning October 1 of each new fiscal year. The accompanying document represents that proposal and is presented for the review and consideration of the Council. The final budget for FY08-09 will be adopted by Ordinance by the Council following two special public hearings. We anticipate that the budget will be revised before the final budget adoption as revenues and expenditures are refined to reflect any changes directed by the Town Council.

### **Financial Reserves**

The Town Manager has once again strongly recommended to the Council to continue building financial reserves that will allow significant improvements in the Town at some future date or to address unforeseen conditions that may occur in the coming year. We will also build prudent reserves to provide the resources necessary to help our citizens and businesses recover from disasters, such as hurricanes.

This year's budget includes a number of different general fund reserves. Based on the Government Finance Officer's Association (GFOA) recommended practices, we strive to maintain an unreserved fund balance of at least 10 percent of the operating revenues of the General Fund. Specifically, GFOA recommends keeping unreserved General Fund balance between 5-15% of operating revenues, or no less than 1-2 months of regular General Fund operating expenditures. Our unreserved/undesignated fund balance as of the end of the last fiscal year was 23% of general fund operating revenues, so we are well above the GFOA guideline, and the total unreserved fund balance, including the designated Contingency Reserve, was 30% of general fund operating revenues.

For FY 08/09, we budget to add to this reserve to bring its balance to \$2.5 million, which can be used in the event of any Town-related emergency or contingency.





Additional reserves are budgeted in FY 08/09 to provide for potential grant matches that may occur during the year and to provide reserves for prior year encumbrances, future expenditures, or contractual wage increases should such arise.

Notwithstanding the exemption won in the Special Session in 2007, the Town's FY08-09 budget includes a property tax reform reserve to mitigate possible future impacts. The reserve allows for the continuation of essential public services in future years. I recommend that the Town continue to contribute to this reserve at least in every fiscal year leading up to FY11/12 when the exemption passed last legislative session expires and the rollback will be applied to the Town's budget.

Conservative Fiscal Approach

The budget philosophy is based on the conservative fiscal approach of the Mayor, Council and the Town Manager. In particular, some revenues are budgeted at 95 percent of their estimates based on extensive research and others have been budgeted at an even more conservative rate of 90% of projection. That means that even though a particular source of funding may produce \$100.00 of revenue to the Town, the budget will only plan for \$95.00 or \$90.00 of income, thus leaving a minimum of 5 or 10 percent for any shortfall in that revenue stream.

I want to take this opportunity to thank Mayor Vrooman and the Council Members for their continued confidence in me as the first Town Manager for this new and excellent Town.

I look forward to the coming year and the challenges of continuing the rapid and high quality growth of a new and exciting organization from the ground up. With the leadership of the Town Council and support of the residents, the Town of Cutler Bay can reach its full potential as a "green town" of excellent service to the community.

Respectfully,



Steven J. Alexander  
Town Manager



## **Town Profile**

The Town of Cutler Bay was formed in November 2005 and is the newest incorporated municipality in Miami-Dade County. The Town is bordered on the north by the Town of Palmetto Bay and on all remaining sides by unincorporated Miami-Dade and the communities of West Perrine, South Miami Heights, and Goulds. The Town limits are generally SW 184<sup>th</sup> Street (Eureka Drive) on the north, the US 1 Busway on the west, SW 232<sup>rd</sup> Street on the south, and Biscayne Bay National Park on the east, forming a Town of approximately 10 square miles.

## **Demographics**

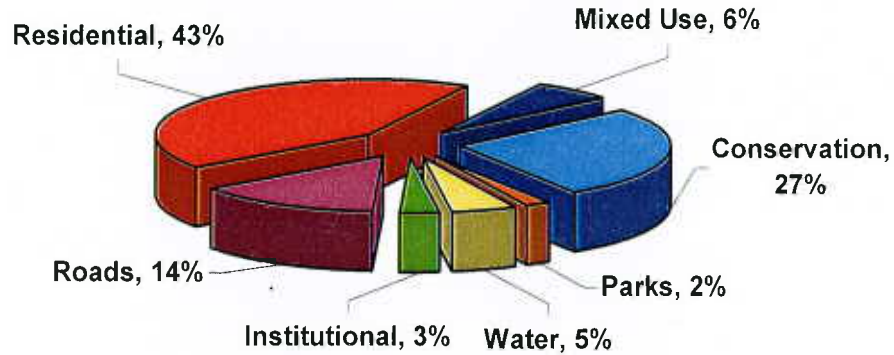
Current population estimates from the University of Florida, which provides the official population figures as used by the State of Florida, indicate an estimated 40,468 residents. At incorporation, the Cutler Bay area population was estimated at approximately 32,000 residents indicating a 26 percent growth rate since incorporation. Estimates of future growth indicate a population of 55,000 by 2020.

The Town is a dynamic community that includes a diversified mix of single and multi-family, residential, commercial, and public uses. The Town is characterized by established and developing residential communities and commercial development along US-1 and Old Cutler Road.

Figure 1 below represents the Town's land uses by broad categories based on the acreage.



Figure 1. **Land Uses – Town of Cutler Bay, 2007**



### ***Economic Development***

The Town proactively seeks economic development opportunities and is actively engaged with Vision 20/20, a group of committed individuals working to bring attention to the South Dade communities. The Town Council has adopted new zoning and development regulations that streamline growth complimentary to Town planning efforts for an economically sound based growth pattern that considers all the impacts of growth on its residents and businesses.

Three major, ongoing projects will spur the development of the Town Center and nearby areas:

- Old Cutler Road business district,
- South Dade Performing Arts Center, and
- Southland Mall/Town Center planning area.

Prior to the Town's existence, the community participated in





the Old Cutler Road charrette planning efforts. The Town is positioned to guide the development and enhancement of the Old Cutler Road area through planned public improvements. Figure 2 below is a representation of the landscaping and other public improvements that are proposed for Old Cutler Road and are included in the FY08-09 Capital Improvement Budget.

Figure 2. **Charrette Rendering – Old Cutler Road Improvements**



Forty-nine percent of the Town's land is classified in the broad categories of residential and commercial land use. There is no acreage in the Town of Cutler Bay that is classified as industrial. This land use profile is similar to that of nearby cities in that they are mostly comprised of residential properties relative to commercial, office and institutional uses.

The South Dade Performing Arts Center, a \$44 million project funded by tourism tax money, County bonds and state grants, is expected to be completed in late 2008. The building,



designed by Arquitectonica, will seat nearly 1,000 people in the main hall and will have an outdoor canal-side amphitheater. The South Dade hall occupies six acres next to the South Miami-Dade Government Center at Southwest 107th Avenue and SW 211th Street. Town and County planners feel that the Center will work as a catalyst for the continuing redevelopment of this important area.

The third major redevelopment project is across from the South Dade Performing Arts Center. Through the charrette planning processes, the community has envisioned an urban village around the cultural center and the Southland Mall area. Master plans tie in the County regional library, the South Dade Government Center and the Mall, and add housing, restaurants and local retail. In this area, a vital link is the planned eight-story Harmony mixed-use development. This project, which will have retail, office and residential uses, brings the vision of building a village center closer to reality. Already built and operating as of summer 2008 is the new, state-of-the-art Mercedes Benz automobile dealership, indicating economic and market trends will continue upward.

The Town is actively engaged in supporting the Miami-Dade School Board in their collaborative efforts with Miami-Dade County to bring a Magnet School to the area. This important new possibility would further revitalize a critical area in our quickly growing Town.

Through support for the major projects and proactive groups and ongoing charrette planning sessions, the Town continues to guide and enhance development opportunities.

## **Town Governance Philosophy**

The Town's organizational chart reflects the Town's philosophy:

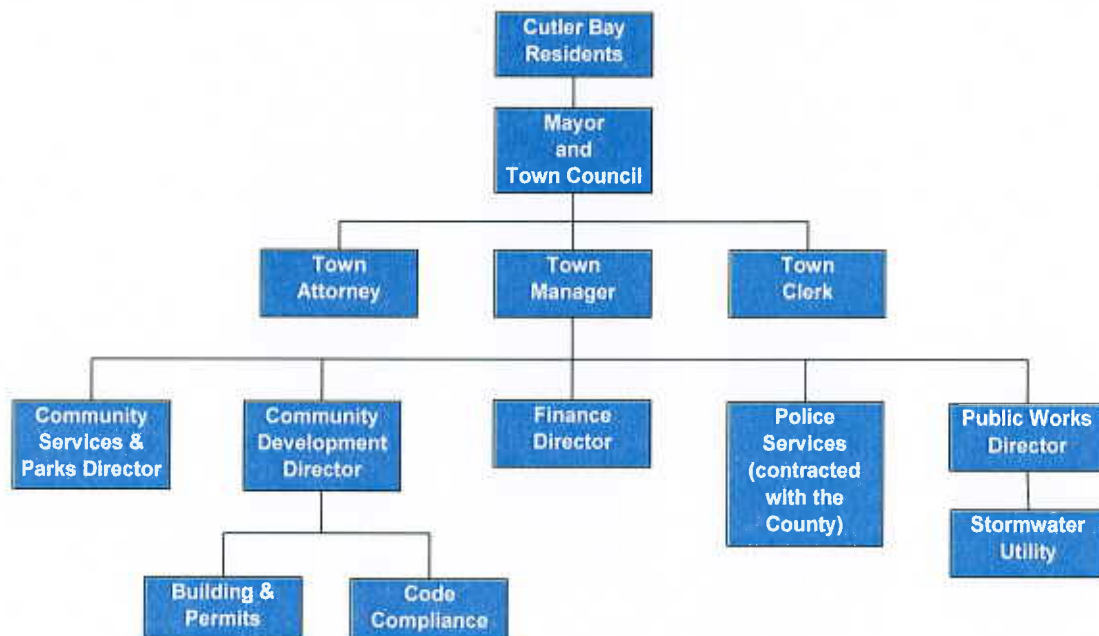
*"To develop a fiscally efficient government with a highly qualified core staff and use private sector contractors to maximum benefit. However, when citizen contact is a critical component of our service, Town employees may, in fact, provide the best level of service possible".*

## **Organizational Chart**

The organizational chart changed slightly since last year's budget. The chart, published in last year's budget, was at that time, a plan — now department directors have been in place since October 2007, other positions have been filled and much was accomplished on behalf of Cutler Bay residents. Figure 3, below is a graphic of the organizational chart.



Figure 3. **Town of Cutler Bay Organizational Chart**



A limited number of Town employees function in the various departments to provide superior services to residents and visitors. In FY07-08, the Town has 33 full-time positions (including five elected officials) and 50 contracted police services positions. In addition, part-time and temporary personnel are added in the summer months to staff parks programs. Appendix A lists the current number of positions by department and proposed position for FY08-09.

### **Strategic Plan**

The Town's Strategic Plan is a guide for the Council and the Manager and sets many goals as distinguished from requirements. A set of strategic goals were formed as a result of citizen based planning efforts in 2006. The initiatives are implemented, funded and tracked as part of the Town's ongoing business planning process. For reference, the nine goals and recent action steps are provided in Appendix B. This budget is designed to address each of the specific goals of the strategic plan.

### **Town Mission Statement**

The Town's Mission Statement is at the heart of actions by the Mayor, Council Members, the Town Manager and Town staff. The Mission Statement is below.





*The Town Council will work to make Cutler Bay an excellent place to live, work and play. Cutler Bay's government will be creative, responsive and respectful in providing innovative and cost effective services to the community.*



## BUDGET OVERVIEW, POLICIES & REVENUES



### Overview

A budget is a financial plan that allocates resources to deliver priority services, facilities and equipment. Budgeting is a complex process that results in a budget document, an accounting ledger, a spending plan and a system to review progress in meeting goals and to define and quantify new and updated goals.

### ***The Budget Is A Spending Policy***

The approved budget document is actually a spending policy created through recommendations by the Town Manager to the Town Council, which is the only body that can make it law, and is intended to authorize the Town Manager to make certain expenditures in order to accomplish the goals established by the Council. Certain steps are common to sound budget processes:

- Policy development,
- Financial planning,
- Service or operations planning,
- Communications.

For the FY08-09 fiscal year, the Council and the Town Manager have engaged in an ongoing dialogue about Town services and have engaged the community through the comprehensive plan process and other community workshops. Additionally, the Town Council meets each year with the Town Manager in a budget workshop to clearly state their budgetary instructions in advance of formal budget presentation. The Town Manager and his team built the budget based on this prior information and shaped it to meet the goals, objectives and strategies expressed by the Town Council who represent the interests of all of the Town's residents and businesses.

Increased local police presence, purchasing park space, beginning to care for our newly acquired infrastructure, and more fair code compliance are ongoing priorities for the Town



of Cutler Bay. The Proposed FY08-09 Budget addresses those priorities and also continues to deliver public works, parks, community development and other Town services at a high level of excellence. Most services have finally been transitioned from Miami-Dade County to the Town as well as the transfer of infrastructure assets. This is ahead of the schedule of other new municipalities in Miami-Dade County.

***Budget Calendar***

The budget process is driven by certain key dates as established by Florida Statutes. The Budget Calendar below notes the milestone dates along with actions specific to the Town of Cutler Bay.

July 1 – Miami-Dade County Property Appraiser certifies the taxable value of real property and personal property for the Town of Cutler Bay. This year's certified roll reflected an increase in property tax valuations of only .14 percent from \$2.808 billion for FY07-08 to \$2.812 billion for FY08-09.

Mid-July - Town Council adopted the proposed millage rate (the rate which is multiplied by the property tax roll to generate the funding level for the ad valorem revenues). The proposed millage rate (2.4470) is used by the County Property Appraiser to calculate proposed property taxes in the notice mailed by Miami-Dade County to meet provisions of the Florida TRIM (Truth in Millage) statute.

As recommended by the Town Manager, the Cutler Bay Town Council members voted not to increase the Town's tax rate leaving it the same as the prior year (the same as before incorporation) when they approved a tax rate for FY08-09 of 2.4470 mills, (or \$2.4470 for every \$1,000 of taxable property).

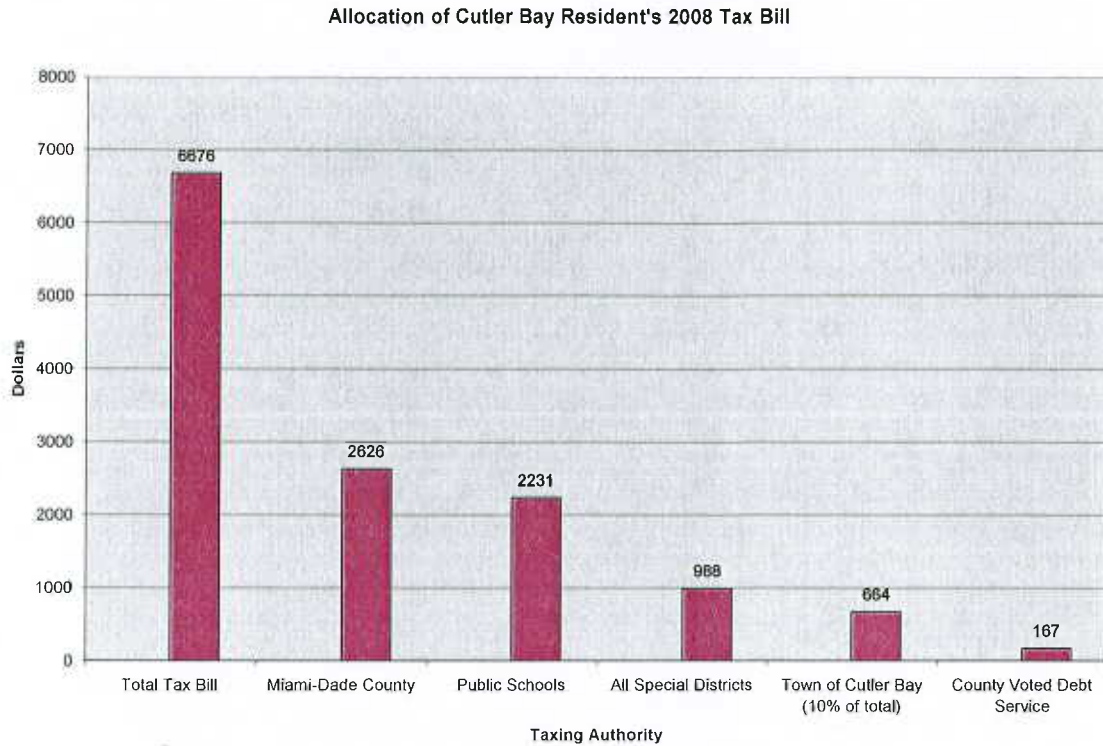
This rate is approximately 3.94% **less** than the statutorily computed "roll-back" rate. Virtually all residents of Cutler Bay who have homesteaded properties will in fact have a reduction in their tax bill in Cutler Bay as a result of the change to legislation during the Special legislative Session of 2007 and the Amendment 1 provision which was passed by the Florida electorate in January 2008. Florida's constitution limits the appraised value of a homestead to an increase of only three percent a year.

Figure 5 on the second following page, is a copy of the actual tax notice of a Cutler Bay resident who purchased their home in 2005. The house is appraised for \$321,200. After deducting \$50,000 for homestead exemption (only \$25,000 as relating to the school portion), the taxable value is \$271,200 (\$296,200 relating to the school portion). The total proposed tax bill for this resident is \$6,676. Figure 4 below is a graphic representation of where the tax dollars go.





Figure 4. Allocation of Cutler Bay Resident's FY08-09 Taxes



The Town of Cutler Bay portion is \$664, or only 10 percent, of the total bill. See sample resident's proposed TRIM notice on next page.



# TOWN OF CUTLER BAY FY08-09 ADOPTED OPERATING & CAPITAL BUDGET

Figure 5 TRIM Notice

MIAMI-DADE DEPARTMENT OF PROPERTY APPRAISAL 05  
 111 NW 1 STREET SUITE 710  
 MIAMI, FLORIDA 33128-1984

R/E FOLIO: 36  
 MILLAGE CODE: 3600

MIAMI FL  
 33190-1277

**NOTICE OF PROPOSED  
PROPERTY TAXES  
AND PROPOSED OR ADOPTED  
NON-AD VALOREM ASSESSMENTS  
DO NOT PAY  
THIS IS NOT A BILL**

The taxing authorities which levy property taxes against your property will soon hold Public Hearings to adopt budgets and tax rates for the next year.  
 The purpose of these Public Hearings is to receive opinions from the general public and to answer questions on the proposed tax change and budget Prior To Taking Final Action. Each taxing authority may Amend or Alter its proposals at the hearing.

Property Address:

Taxing Authority	Current Taxable Value	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held:
<b>COUNTY</b>					
Miami-Dade County	271,200	2,980.52	2,626.47	2,562.59	9/04, 5:01 PM, COMMISSION CHAMBERS 111 NW 1 ST, MIAMI (786) 331-5321
<b>PUBLIC SCHOOLS</b>					
By State Law	296,200	1,455.82	1,524.25	1,399.72	9/10, 6:01 PM, SCHOOL BOARD AUDITORIUM 1450 NE 2 AVE, MIAMI, (305) 995-1226
By Local Board	296,200	786.41	707.03	756.11	
<b>MUNICIPAL</b>					
Cutler Bay	271,200	724.80	663.63	690.83	9/09, 7:00 PM, SO DADE REGIONAL LIBRARY 10750 SW 211 ST, 2 FL (305) 234-4262
<b>WATER MANAGEMENT</b>					
SFWMD District Everglades CP	271,200	158.35	144.98	154.88	9/10, 5:15 PM, SFWMD DIST AUDITORIUM 3301 GUN CLUB RD, B-1, WPB, FL (561) 686-8800
271,200	26.48	24.25	25.90		
<b>INDEPENDENT DISTRICT</b>					
Lakes by the Bay S.		694.78	694.78	694.78	
<b>P.I.N.D.</b>	271,200	10.22	9.56	9.58	9/05, 6:00 PM, COM CTR, 56 N BROADWAY ST, FELLSSHERE, FL (561) 627-3386
Children's Trust	271,200	125.09	114.23	115.02	9/08, 5:01 PM, SCHOOL BOARD AUDITORIUM 1450 NE 2 AVE, MIAMI, (305) 571-5700
<b>VOTER APPROVED DEBT PAYMENTS</b>					
County	271,200	84.42	77.29	77.29	SEE COUNTY PUBLIC HEARING ABOVE
School	296,200	111.96	78.20	78.20	SEE PUBLIC SCHOOL HEARING ABOVE
Fire	271,200	12.44	11.39	11.39	SEE COUNTY PUBLIC HEARING ABOVE
<b>TOTAL PROPERTY TAXES</b>		7,171.29	6,675.86	6,576.09	
		<b>COLUMN 1*</b>	<b>COLUMN 2*</b>	<b>COLUMN 3*</b>	<b>* SEE REVERSE SIDE FOR EXPLANATION</b>
Your property value last year:	2007	Market Value 321,200	Assessed Value 321,200	Total Exemptions 25,000	County Taxable Value 296,200
Your property value this year:	2008	321,200	321,200	50,000	271,200

## **Financial Policies**

As part of the FY07-08 budget process, the Council adopted the policies enumerated below as part of the budget ordinance. During the course of the year, staff will develop these policies more fully and bring them forward for consideration and approval by the Council, so that a fully robust set of policies will be completed before the FY09-10 budget is prepared. Having a set of policies to guide our financial operations is especially important in light of the possible limitations on property tax revenues that may occur for FY09-10.

### ***Operating Budget Policies***

1. A goal of the budget is to include contingency and cash reserves totaling at least two months operating costs.
2. All new programs or service expansions shall be considered in light of the above goal, and unless demanded by an emergency, will not be implemented without an identified source of revenue or other service adjustments so as to maintain adequate reserves.

### ***Capital Budget Policies***

1. The Town will develop a five-year capital plan identifying revenues and expenditures for each capital project.
2. The capital plan will take into account needed equipment replacement and renovation based on useful life, infrastructure maintenance, population changes, service gaps, and information technology.
3. Priority will be given to projects that are necessary for health, life, and safety and those that reduce operating costs.
4. Capital projects shall be defined as those that have a life expectancy of five years and that cost \$50,000 or more.
5. The first year of the five-year plan will be used as the basis for the annual capital budget, and the development of the capital budget and the operating budget shall be coordinated.
6. The Town will use the most appropriate funding mechanism to pay for capital projects and will seek a mixture of pay-as-you-go and financings.
7. The term of any financings shall be consistent with the life expectancy of the capital project.
8. Pursuant to state law, financings will not be used for





operating purposes except as permitted for cash flow before tax receipts are received.

***Revenue Policies***

1. The Town will review all fees and charges as part of the annual budget process.
2. The Town will develop a mix of revenue sources to provide a diversified and stable revenue structure.
3. All revenues, excluding cash carryover and guaranteed revenues, will be budgeted at a maximum of 95 percent of expected values to allow for fluctuations in collections without affecting planned services.

***Cash Management Policies***

1. All funds will be deposited within 24 hours of receipt and, to the extent possible, by 2:00 p.m. on the day of receipt.
2. All funds will be invested in instruments consistent with those allowed by State law for county and municipal investments so as not to jeopardize the principal.

***Financial Reporting Policies***

1. An independent audit will be performed annually.
2. All annual financial reports will be in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

**General Fund Revenues**

The Town's General Fund receives the majority of the Town's operating revenues and accounts for the majority of the Town's expenditures for services. General Fund revenues are primarily unrestricted in nature and fund a variety of services including police patrol, general public works, town administration, and parks services.

The six major general fund revenues, other than carryover and transfers, are:

- ad valorem or property taxes,
- utility taxes,
- local government half cent sales taxes,
- state revenue sharing
- communications services taxes, and
- electrical franchise fees.

Other revenues include the local business tax receipts, interest earnings, and carryover, among others. The accompanying chart reflects the percentages of each revenue

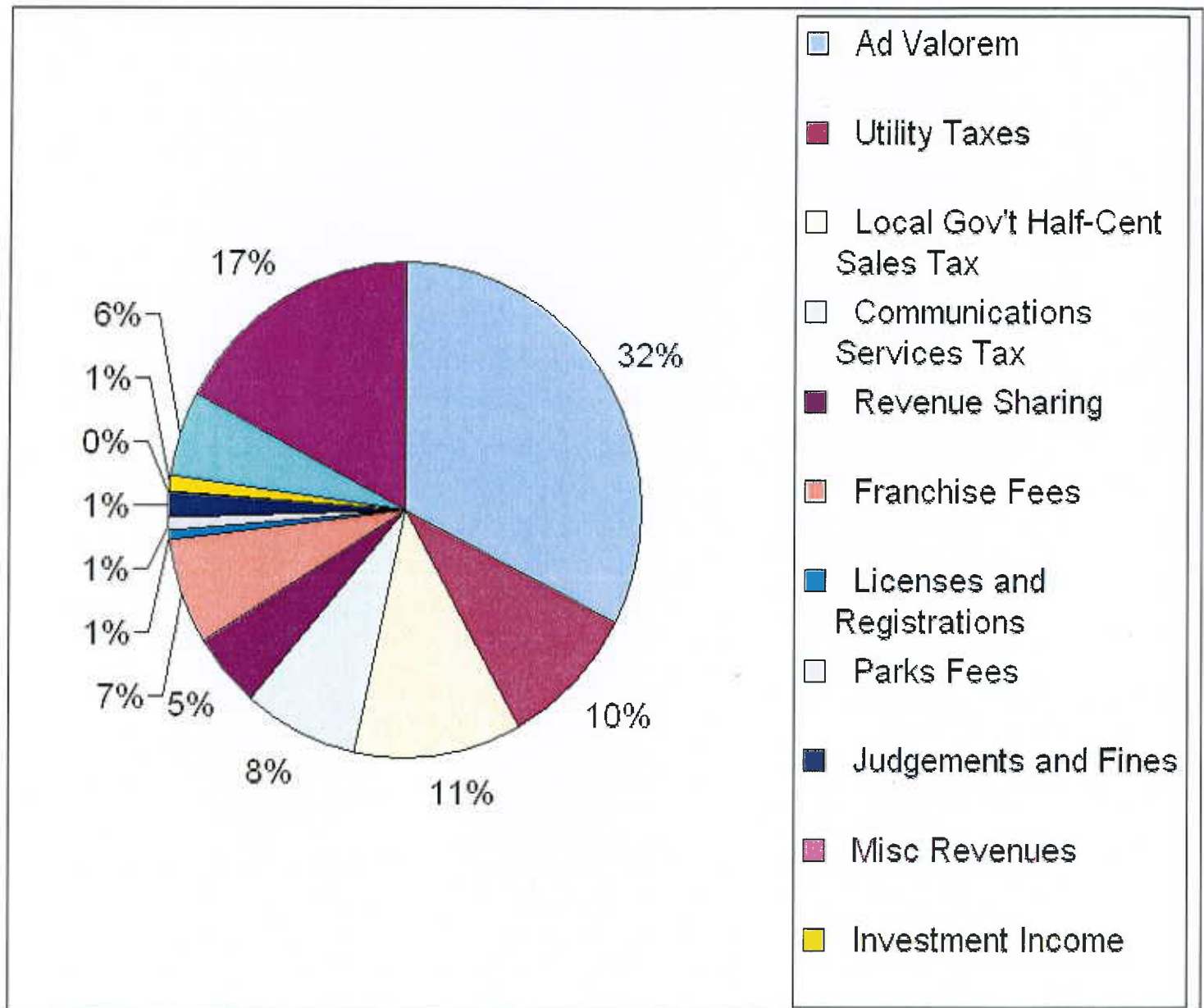


source as part of the proposed \$20.09 million proposed General Fund Operating Budget for FY08-09. State law requires counties but not municipalities to budget revenues at 95 percent of projected values. That requirement helps assure that actual revenues, which generally depend on next year's economy, will meet budgeted targets and cover expenses. As in FY07-08, this Budget primarily budgets revenues at 95 percent of the FY08-09 estimate, unless otherwise indicated at a more conservative rate.

Figure 6 below shows the Operating Revenues as a percentage of the total.



Figure 6. **General Fund Operating Revenues**



Ad valorem or property taxes are typically the predominant operating revenues for municipal governments.

**Total Budget to  
Total Budget**

FY07-08: \$20,301,340 FY08-09: \$20,089,818 - 1%  
**This represents a 1% reduction in the total General  
Fund Budget this year from last year's amount.**





***Ad Valorem or  
Property Taxes***

Ad valorem (at value) taxes represent a levy on assessed real and personal property. Ad valorem taxes are known as property taxes, and the property tax levy generally is the single largest revenue source for municipalities. On July 1<sup>st</sup>, the County Property Appraiser delivered the Certified Adjusted Taxable Value to the Town for use in the FY08-09 budget. The assessed value minus homestead and other exemptions for the Town is \$2,812,486,129. That amount is only 0.8 percent larger than the taxable value (after adjustments by the Value Adjustment Board) in FY07-08. Of that increase, \$132 million is the result of new construction. This increase, however, was offset (reduced) approximately \$128 million by the effects of the passage of Amendment 1 by the Florida electorate in January 2008.

The amount of property taxes paid by a property owner depends on the taxable value of the property and on the millage rate (measured in dollars per \$1,000 of value) approved by the governing body of each taxing authority. The property tax levy is the product of the taxable value of property multiplied by the millage rate. Property in Cutler Bay is subject to the Town's municipal property taxes as well as those of the County, school board, and various special taxing authorities, such as the South Florida Water Management District. In addition, certain special assessments, such as that for solid waste disposal, fire and library services (which are set and levied by the County), are on the tax bill of affected properties.

The County Property Appraiser bases the taxable value on the market value of property in accordance with State law. The assessed value of a piece of property may differ from the market value. For example, while the market value of a property may increase or stay the same, Amendment 10 to the Florida Constitution limited the growth in assessed value for properties with homestead exemption to three percent or the growth in the consumer price index, whichever is lower. The taxable value may differ from the assessed value. Properties eligible for homestead exemption have the taxable value reduced by up to \$25,000. Eligible persons may also receive the Senior Homestead Exemption of an additional \$25,000. Other exemptions include those for disabled veterans, widows, and widowers. Passage of Amendment 1 in January 2008 by the Florida electorate provides for additional homestead exemptions, portability and other various changes which impact the taxable value of property.

The Town Council determines the number of mills to be applied to the assessed taxable value. For example, one mill change applied to the FY08-09 Certified Tax Value of \$2,812,486,129 produces a tax difference of \$2,812,486.

During a special session in June 2007, the State Legislature adopted various limitations on property taxes for FY07-08. However, the Legislature recognized the unique situation of new municipalities and



did not limit the ability of such municipalities to increase the millage rate. The Town's Proposed Budget recommends a millage rate of 2.4470 mills, the same millage as levied by the Town in FY07-08 and FY06-07. That rate was used to calculate the municipal tax levy in the Notice of Proposed Property Taxes that was mailed to each property owner in August. Should this millage rate be adopted at the final budget hearing on September 24, 2008, ad valorem taxes will total **\$6.538 million** (based on the 95% budget factor).

### ***Utility Taxes***

Utility service taxes are levied on consumer consumption of utility services provided in the Town. Utilities on which the tax is levied include electricity, gas, and water and sewer services. As noted in the FY07-08 Proposed Budget, prior to incorporation, utility taxes for the geographic area of the Town were not segregated from the total utility taxes collected by the County, and there was no history of utility taxes for the Town. The utility tax budget is based on large part from information we can obtain from the County as well as our limited historical experience. For FY08-09, the County is estimating utility tax revenues to be flat (no change) versus amounts from FY07-08, as a result of minimal growth and negative economic conditions.

The recommended FY08-09 budget for utility taxes, **\$1.91 million** (based on 95 percent of the projected revenue) was estimated from the history of collections in FY07-08, which reflected growth in population, and estimated a 5% decrease in usage as a result of the economic downturn in the area.

### ***Local Government Half Cent Sales Tax***

In 1982, the State approved the sharing of approximately one-half cent of the six-cent sales tax with the counties and municipalities in the State that meet certain requirements. The distribution to the geographic area of each county is based on the sales tax collected by the state in that county. The allocation to county government and the municipalities in each county is made on the basis of each jurisdiction's population. The State provides revenue estimates for each jurisdiction. The budget, **\$2.265 million**, is recommended at 90 percent of the State's estimate for FY08-09. The Town Manager recommends this lower rate due to the State's continuing downgrades of the estimates over the past year as a result of the sluggish economic conditions in the State.

### ***State Municipal Revenue Sharing***

The State's Municipal Revenue Sharing Trust Fund receives about one-third of its revenue from gas taxes and the balance from sales taxes. The portion attributable to gas taxes is limited in use to transportation related activities, including transportation related public safety activities. Revenue Sharing is distributed to eligible municipalities by a formula based on municipal population, municipal sales tax collections and municipality's relative ability to raise revenue (a complex, multistep calculation based on a municipality's per capita



property values and population in relation to statewide values).

As noted previously, the State's revenue estimates have been reduced over the past year and they continue to anticipate declines in sales and gas tax collections in to 2009. The FY08-09 estimate for State Revenue Sharing is budgeted at **\$1.035 million** (90% of the State estimate). The Town Manager recommends this lower rate to cushion for any possible further declines in State estimates and distributions that may occur in FY08-09.

**Communications  
Service Tax**

Several years ago, the State standardized the collection of utility taxes and franchise fees on communication services, including telephone service and cable television. Each jurisdiction approved a tax rate (5.22 percent for Cutler Bay) applied to all services generated in the jurisdiction. Each service provider is required to pay the taxes to the State, which is responsible for distributing the taxes to the jurisdictions and for monitoring and auditing the collections.

Pursuant to state law, Cutler Bay notified the State of its tax rate, and collections began for the benefit of the Town in January 2007. Prior to that time, the tax collected in the geographic area of the Town was credited to the County. In accordance with an interlocal agreement with the County, the County paid the Town's share of the Communications Services Tax to the Town. Because of delays by service providers in associating collections to the Town, the County continues to receive a portion of the Town's taxes and, the Town and the County are working together so that the County will continue to forward those payments to the Town. The budgeted revenue from the Communications Services Tax is **\$1.538 million** (95% of the budget estimate) in accordance with State projections.

**FPL Franchise  
Fee**

The FPL franchise fee is a levy of Florida Power and Light (FPL) for the use of right-of-way in the County. The County and the utility entered into a thirty-year franchise fee contract in the early 1990s. That contract requires FPL to pay the County six percent of its revenue less certain adjustments for taxes and fees paid by FPL. Because the contract with the County covers the entire geographic area of the County, of which Cutler Bay is a subset, the Town cannot collect the FPL franchise fee directly. Instead, the FPL payment to the County includes the franchise fees paid by electricity users in the Town. The County has agreed to pay Cutler Bay its share of the franchise revenue paid to the County. That payment is made in August or September of each year after FPL provides the County with the information necessary to make the distribution to the municipalities without FPL franchise agreements of their own.

Unlike the franchise agreements with other jurisdictions, which are paid monthly in arrears, the FPL franchise agreement with the County requires a single annual payment, which is made in advance of FPL recouping its cost from its ratepayers. That single payment is made





on July 1 of each year. Because the annual payment depends on electrical usage and offsetting adjustments, it is very difficult to project the annual payment. Actual payments in FY07-08 were \$278,000 more than budgeted.

As discussed above, the franchise fee is based in large part on electricity usage. While there was growth experienced in Cutler Bay in FY08-09, the deteriorating economic conditions experienced into mid-2008 and expected to continue into 2009 leads us to conclude that there may be a slight decrease in usage in the FY08-09 budget year. To be conservative, the budget for franchise fee revenue is recommended at **\$1.41 million** (at 95% of budget estimate).

***Other Fees,  
Interest and  
Miscellaneous***

This category of revenue sources includes local business tax receipts, burglar alarm registrations, solid waste franchise fees, interest earned on cash held in bank accounts, alcoholic beverage taxes and any other minor revenue source for the Town. Each revenue is described below.

**Licenses and Registrations:** The County and Cutler Bay require all businesses to obtain a countywide local business tax receipt and a municipal local business tax receipt in order to operate within the Town. Countywide license fees are shared with cities based on a formula that includes population. The Town also requires that burglar alarms installed and operating within the Town be registered and provides for various penalties for noncompliance and response to false alarms. The Town also enacted an ordinance for solid waste disposal providers to apply for a non-exclusive franchise to operate within the Town to help defray costs of environmental, code enforcement and road impacts of waste hauling. The recommended budget for these categories is **\$105,000**.

**Parks Services Fees:** Parks operations will generate user fees. The budget for those fees is **\$178,600**.

**Interest Earned:** The Town invests its available cash in instruments allowed by state law. The interest earnings on investments accruing to the General Fund are budgeted at **\$190,000**.

**Miscellaneous Revenues:** Other General Fund revenues, such as fines and forfeitures, which include the municipal portion of the fines imposed for traffic and other violations, and lien searches are combined as miscellaneous revenues. The budget for those revenues is **\$328,000**.

**Transfers from Special Revenue Funds:** Certain costs in the General Fund, such as Public Works and Building and Permitting projects and overhead, are reimbursed from special revenue funds through a transfer to the General Fund. In FY08-09, such transfers are budgeted at **\$1.110 million**.



***Prior Year  
Carryover***

Carryover is the balance of unexpended funds remaining at year-end that are carried forward into the new fiscal year. Although, from an accounting point of view, carryover is a balance sheet item and is not included in a profit and loss statement, in governmental budgets carryover is included as part of the budget. Having sufficient cash carryover is critical to a municipality because it provides the necessary cash flow before property taxes are collected beginning in November. Also, having an adequate carryover is a sign of fiscal health reviewed by financial rating agencies. On the other hand, carryover should not be treated as a recurring revenue source available for on-going operating expenses. Thus, it is recommended that the cash carryover be used to fund the various reserves as follows:

Contingency Reserve	\$ 750,000
Energy and Insurance Reserve	10,195
Grant Match Reserve	325,000
Reserve for Prior Year Encumbrances	37,000
Reserve for Wage Adjustments	37,000
Tax Equalization/Revenue/Tax Reform Reserve	504,680
Total	<u>\$ 1,663,875</u>

**Special Revenues Fund Revenues**

Special revenues are segregated from the General Fund revenues in the budget and, in some cases, from an accounting standpoint due to restrictions on fund uses. Examples of such revenues include code enforcement fines, building and permit fees, the Town's share of the County's Local Option Gas Taxes, grants and impact fees. Impact fees are paid on new construction. State law, County ordinances, and case law strictly limit the use of impact fees. Impact fees may not be used for routine operations, but are limited to capital costs for projects to relieve stress, associated with development, on infrastructure.

***Local Option Gas  
Taxes***

The Town receives a share of two Local Option Gas Taxes imposed by the County: the Five-Cent Capital Improvement Local Option Gas Tax (of which only three cents is levied **(\$182,000)** and the Six-Cent Local Option Gas Tax **(\$482,000)**).

The money received from the Five-Cent Capital Improvement



Local Option Gas Tax may be used to meet the requirements of the capital improvements element of the Comprehensive Development Master Plan to meet immediate transportation problems and for other transportation related expenditures including the construction, reconstruction, or resurfacing of roads. Expenditures for routine maintenance of roads are not an allowed expense.

The proceeds from the Six-Cent Local Option Gas Tax may be used for transportation expenditures including roadway maintenance and equipment and the structures for storing such equipment; drainage, street lighting, signs, signals, markings; traffic engineering; and debt service.

***Code Enforcement  
Fines***

The Town receives revenues from fines from code violators. It is recommended that for FY08-09 any such revenue be used to fund the enforcement efforts. Estimated revenues are **\$12,000**.

***Building and  
Zoning Fees***

Building permitting and inspection functions and zoning activities are projected to be self-supporting from their own revenues projected at **\$616,300**. Because permit fees (**\$480,000**) are fees and not taxes or fines, they are limited in use to the cost associated with building and zoning activities and these revenues may not be used for general operations. Thirty percent (30%) of the permit fee revenue will be used to fund Town salaries and expenses directly related to the activity and the remaining seventy percent (70%) is paid to the contracted vendor for services.

***Impact Fees-Parks***

Developers are assessed impact fees under Miami-Dade County Ordinance No. 90-59 to provide for public parks, open space, and recreation facilities to serve adequately the demands of new residential development.

Park impact fee funds and related interest earnings (budgeted at **\$77,000**) are limited in their use to the "financing of park acquisition, park expansion, park improvements to real property, capital facilities (including start-up equipment and technology), or for principal and interest payment (including sinking fund payments) on bonds or other borrowed revenues" and are restricted for use within the designated park district from which they are collected.

The Town is entitled to collect any impact fees associated with development within the Town limits and must use those funds within the time and use constraints prescribed in the Miami-Dade County Park Impact Fee Ordinance.





***Impact Fees-  
Police***

Police Impact Fees are collected under Miami-Dade County Ordinance No. 90-31 with the purpose of providing additional capital resources for adequate police protection for the existing population and to accommodate projected population due to new development.

Police Impact Fees (budgeted at **\$30,700**) can be used for the acquisition of capital equipment for police services including the acquisition of systems, tools and machines that allow police service tasks to be performed in a more efficient manner.

***Impact Fees-Road***

Road Impact Fees are may be used for construction or expansion of roadways due to the impact of development. They may not be used for routine road maintenance. Cutler Bay is contained in the County's road impact fee district #6, which includes unincorporated Miami-Dade County, Homestead and Florida City. Impact fees are assessed and collected within this district by the County, not the Town. No road impact fees collected by the County are directly assigned to Cutler Bay, even if they relate to projects within the Town's boundaries. Rather, the County's Public Works department determines how such collected road impact fees are spent, with the caveat that fees collected from a specific district must be spent in that district. If Cutler Bay wants specific road projects performed within the Town, it can submit a request to the County Public Works department for consideration. However, the final determination on how the road impact fee funds are spent rests with the County Public Works department.

***Stormwater  
Management Fees  
and Grants***

Under the provisions of the Florida Air and Water Pollution Control Act (F.S. 403.0891) local governments are required to develop stormwater management programs. The Town's Stormwater Utility will be accounted for in an Enterprise Fund and has its own distinct budget, which will be approved by the Town Council. In addition to the Utility Fees, the Town has received a grant in FY07-08 from the South Florida Water Management District (SFWMD) (\$130,000 for FY07-08) and two from the Florida Department of Environmental Protection (FDEP) (totaling \$450,000). These grants will be used to complete the required Stormwater Master Plan and to initially fund infrastructure projects deemed as priority by the plan.

***Other Grants***

In addition to the Stormwater grants described above, other grants are awarded or are pending for FY07-08 and will carry into FY08-09, to be managed by the Public Works



department, including:

- The MPO Transportation grant (\$60,000) to complete a transportation master plan.
- A State grant for development of a town-wide recycling program (\$100,000).
- A Florida Division of Emergency Management grant (\$50,000) to retrofit the Cutler Ridge Park Recreation building as an EOC center.

The following grant is a multi-year grant to be managed by the Community Service and Parks Department:

- The Children's Trust After School Program provides \$108,000 for FY08-09. The grant funds community outreach, field trips, and program enhancements and is coordinated with other service providers in the South Dade area.

The Town will continue to explore other grant opportunities. As grants are awarded, the Council will take action on them individually in the coming year.

***Special Revenue  
Fund Carryover***

The Special Revenue Fund's carryover for FY07-08 is budgeted at **\$437,900**. Special revenues funds are restricted to specific uses. The Town has planned a number of capital projects that will utilize and/or program special revenue funds for FY08-09. However, it is typical that the Special Revenue Fund will carry forward unexpended impact fees as well as grant revenues that may span more than one fiscal year.

***Budget to Budget  
Comparison***

New grants and impact fees and funds carried forward for current and future year projects represent most of the growth in the Special Revenue Fund. For the most part, these funds are restricted in their use and must be carefully monitored to assure proper and timely expenditure. Special Revenue funds are detailed in the Summary of Funds section.



## TOWN GENERAL FUND OPERATIONS



### Mayor and Council

Over the past decade, the Cutler Bay community participated in a number of planning processes that captured a unique vision for future development and improvements. Through the efforts of the Town's Mayor and Council over the past year, ordinances were enacted that move the Town closer to that vision. The Council crafted legislation that enables specific development outcomes through various zoning codes and design standards for the Urban Center District. The Council also adopted innovative legislation relating to large commercial developments and full disclosure of developers. This legislation has been widely identified as groundbreaking and very favorable to residents and has been copied in several local municipalities in the area.

The Council has set aside significant funding to start a "green" or sustainability program for helping Cutler Bay become even more environmentally responsible. Additionally, through the Council's leadership the Town established two moratoriums to prevent the building of homes or businesses that are not environmentally friendly until the town adopts regulations to clarify standards for such "green" building practices. This too is ground breaking and has not been accomplished by any other local government in Florida; and many other issues intended to improve the quality of life in Cutler Bay.

The Mayor and Town Council's budget for FY08-09 increases 4 percent from the prior year.

### **Budget to Budget Comparison**

FY07-08: \$155,673    FY08-09: \$162,443    Change: +4 %



## **Town Clerk**

Along with the Town Manager and Town Attorney, the Town Clerk is one of the three positions established by the Town Charter. The Town Clerk is appointed by the Town Council and serves as the corporate secretary to the Town Council and the Local Planning Agency. In this capacity, the Clerk coordinates the preparation of meeting Agendas with the Town Manager's office and provides notice of all Council meetings to its members and the public, maintaining accurate records of all proceedings, in the form of written minutes, notes and/or audio recordings. In addition, the Clerk is the custodian of the Town seal, serves as the Supervisor of Elections for Cutler Bay, serves as the Records Management Liaison Officer, and is the coordinator for Financial Disclosures with the Florida Commission on Ethics. Additionally, the Clerk maintains custody of the Town's Public Records including agreements, contracts, ordinances, resolutions, and proclamations and implements a records management program that abides by the Florida Department of State mandated records schedules. The Clerk's office also acts as the Coordinator for the official website for the Town.

The FY08-09 budget reflects decreased costs related to elections and legal advertising, offset by the addition of a new Clerk's assistant position.

**Budget to Budget Comparison**    FY07-08 \$232,995    FY08-09 \$231,919    Change: -0.5 %

## **Town Attorney**

The Town contracts for professional legal services with a law firm that specializes in municipal law. The Town is assigned one lawyer who handles a heavy workload as is very common with new municipalities, but the services of other lawyers in the firm are available, if needed. Ongoing efforts include the development of over 25 zoning ordinances and charrette enabling legislation, as well as participation in various aspects of planning processes. The Town experienced no lawsuits in the past fiscal year. The Town Attorney assists with the Town's transition to full governance through the completion of Interlocal agreements with Miami-Dade.

The Town Attorney is contract provides for a 5% annual increase in billing rate and it is anticipated in the FY08-09 budget that attorney services will increase over FY07-08 levels.

**Budget to Budget Comparison**    FY07-08 \$360,000    FY08-09 \$450,000    Change: +25%

## **General Government**

The General Government budget is comprised of the Town Manager's Office and general administration. In previous year's it also included the Finance Director's office. For FY08-09 and going forward, the Finance department has been shown separately. The Town Manager's office implements the key administrative processes that allow the Town to function as a municipal entity.

### ***Town Manager***

The Town Manager's Office is comprised of the Town Manager, two executive assistants, and a customer service representative. The Town Manager functions as the chief operating officer of the Town.

Due to their broad impact, QNIP payments are included in the General Government budget. The Town is obligated to pay its portion of QNIP bonds. The QNIP program (Quality Neighborhood Improvement Program) focuses on infrastructure needs in neighborhoods. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements. The County provides the repayment amounts based on a formula. QNIP payments are budgeted at \$425,000 for FY08-09.

***Budget to Budget Comparison***    FY07-08: \$2,414,954    FY08-09: \$2,258,603    Change: - 6.5%

## **Finance**

### ***Finance Director***

The Finance Director's Office set up the accounting and finance systems for the Town and guided the Town through its first two comprehensive external financial audits. The Town received "unqualified" audit opinions, which is desirable and means that there were no findings of a negative nature that would impede the Town's ability to conduct government business. The Town's FY 06-07 Comprehensive Annual Financial Report ("CAFR") has been submitted to the Government Finance Officers Association for consideration of its annual award for excellence in financial reporting.

The Finance Director monitors expenditures and receipt of revenues from both fee collections as well as revenues derived from the State and through Miami-Dade County. The office is responsible to collect and properly account for the local business tax receipts, and the burglar alarm and solid waste franchise fee ordinances. The Finance Director is also responsible for payroll processing and assisting with related Human Resources functions.

The Finance Director's Office is comprised of the Finance

Director, an Accounting Clerk and a Finance Clerk. The budget for FY08-09 provides for the acquisition of updated enterprise wide software, as well as for various studies required by governmental accounting standards.

**Budget to Budget Comparison** FY07-08: N/A FY08-09: \$656,202 Change: N/A%

## **Police Services**

Since its start up date in August 2006, The Town of Cutler Bay Policing Unit has gone through many positive changes, including the appointment of our new Police Chief, Major Julie A. Miller.

Through a contract with Miami-Dade County, officers agree to work exclusively in the Town of Cutler Bay. Current staffing includes 46 sworn employees, and four non-sworn employees for a total of 50 full-time positions. Part-time positions supplement the administrative work of the Department. The addition of five patrol officers and one civilian position is proposed for FY08-09 bringing the total to 56 full-time positions.

### **Patrol Services**

The FY08-09 Proposed Budget recommends five additional police officers and one civilian position through the contract with Miami-Dade County. The proposed budget also calls for seven rental unmarked vehicles for surveillance purposes. By renting the vehicles rather than leasing them from the county, the Town's General Investigations Unit Detectives can conduct surveillance, burglary and investigative details without being identified as undercover police officers. The rental vehicles are exchanged on a monthly basis for different vehicle makes and models, to maintain initiative effectiveness.

The use of radar for speed control has proven effective. Speeding is a major source of accidents in the Town, and clearly the way to protect our citizens, is to reduce speeding. The Police Department proposes to purchase four radar guns at a cost of \$2,500 each, to continue this effective program.

### **Crime Reduction**

The efforts of the Town's Police Services resulted in a dramatic change in crime statistics. Over the past 12 months, crime within Cutler Bay was reduced across the board. The Town has the lowest crime rate in comparison to other areas patrolled by Miami-Dade County. Targeted crime statistics for the six months ended June 30, 2008 versus the comparable period in 2007 reveal the following:



Auto thefts	<b>down 10.4%</b>
Vehicle burglaries	<b>down 36%</b>
Commercial burglaries	<b>down 12%</b>
Residential burglaries	<b>flat (up 0.6%)</b>
Robberies	<b>down 26.5%</b>

### ***Community Programs***

Police Services operates a number of programs that are designed to involve the officers with the community. The Neighborhood Resource unit conducts ongoing events such as child fingerprinting, "Officer Friendly" programs and attending Homeowner Association Meetings. In partnership with the Town's Parks Services Department, "Officer Friendly" attends camp programs throughout the summer. The Unit conducts crime prevention seminars and provides flyers wherever the public congregates. Officers patrol the Town and let the residents know they are in the area by leaving "While You Were Out" door hangers.

One of the priorities for the Town has been enforcement of traffic moving violations. The Town's stepped up enforcement of speed limits resulted in six percent fewer traffic crashes, as compared to prior years. Reducing accidents translates to economic savings, but, more importantly, it saves lives.

The Police Department participates with the Miami-Dade Narcotics Unit and has identified and taken action against multiple locations that were the source of illegal substances. 14 marijuana "grow houses" have been raided and closed within Cutler Bay's boundaries since the Town's police department commenced operations. Officers regularly attend training that ranges from robbery intervention training to cybercrime training.

The FY08-09 contract with Miami-Dade County includes two specific functions of law enforcement activity: Patrol services (\$8,432,774) and crossing guard services (\$224,226).

The budget proposes the addition of five patrol officers and one civilian position. It also reflects the allocation of office rent, administrative support personnel, repairs and maintenance, and purchase of operating supplies and equipment.

***Budget to Budget Comparison***    FY07-08: \$7,889,946    FY08-09: \$8,900,296    Change: +13%

### **Community Development**

The Community Development Department manages three important and related Town functions:

***Planning and  
Zoning Efforts***

Planning and Zoning has completed the Growth Management Plan ("GMP"). The GMP is a blueprint for guiding future development and contained major initiatives toward greening our community and preserving wetlands. In addition, the Town will process three required amendments to the GMP, a Capital Improvement Budget, a Water Supply Plan and an Amended Coastal Hazard Area designation. A charrette will be conducted for US-1 and the initial efforts to build a GIS system undertaken.

The department is in the early stages of developing the Town's first "Land Development Regulations" ("LDRs"). The Zoning section is responsible for consistently enforcing compliance with the LDRs in the Town. The Planning & Zoning staff provides zoning plan review, zoning information and interpretations, and assists in analysis and preparation of recommendations to the Town Council on public hearing items for zoning variance and district change requests.

The Department is comprised of the Community Development Department Director, an administrative assistant, a planner, a building supervisor and five code compliance officers.

***Building Permits***

The Town contracts with a private provider for Permit processes. Under the agreement, the building permit fees are shared with the contractor, with 30 percent of the fees collected retained by the Town to offset supervision and other support costs.

A new computer system for permit processing will be installed at the beginning of the fiscal year. The new system will enable citizens to schedule inspections and determine when the inspection has occurred. Also, the Building Services section will implement a new electronic document storage system.

***Code Compliance***

Compliance with Town and County codes is a high priority for residents and Town Management. Five code compliance officers answer complaints and generally insure that the codes are obeyed. While the objective is to achieve compliance, fees are assessed for violations once all other avenues for compliance have been exhausted. Code compliance fees are used to fund the enforcement efforts.

Efforts will be undertaken to expand more public outreach information. Code Officers will continue to train as back-up staffing to assist during emergencies by learning disaster protocol and CPR.

***Budget to Budget  
Comparison***

FY07-08: \$1,670,128 FY08-09: \$1,671,814 Change: +0.1%

## **Public Works**

Public Works is responsible for the maintenance of roads, sidewalks, public areas, beautification projects and the construction oversight of capital improvement projects. The Department responds to a variety of requests and complaints from citizens through the Town's website and direct phone contact. The Department strives to resolve the complaints in a timely manner and does not close a case without a reasonable resolution.

The Department is comprised of the Public Works Director, an administrative assistant and three maintenance workers.

### ***Maintenance Services***

The Town's three maintenance workers are referred to as the NEAT Team (Neighborhood Enhancement Action Team). They perform maintenance-type activities throughout the Town including removing litter, signs and shopping carts from swale areas, removing graffiti from public property, replacing street signs and repairing potholes. The NEAT team has picked up approximately **140.26 tons** of debris from Town roadway and they were an integral part of the debris removal and emergency procedures during the recent Tropical Storm Fay event.

The County recently transferred all of the "local" roads to the Town, except the responsibility for all engineering on roadways including replacing stop and traffic control signs. Town employees and residents are vigilant about reporting missing and damaged signs to the County. The Town maintains a number of temporary stop signs that can be quickly placed when traffic lights do not function or stop signs are damaged.

### ***Emergency Response***

The Public Works Director is designated as the Town's emergency manager in the event of natural or other disasters. The Director along with other Town staff including the Town Manager, the Mayor and Town Council completed National Incident Management System (NIMS) training and are working on an emergency operations plan tailored to the Town's specific needs and characteristics.

Public Works is responsible for clearing debris from roads and rights of way after a storm. The Town has secured contracts with two debris-haulers, as well as contracts to secure emergency generators, tower lights and chainsaws in the event of a major storm. Nine (9) emergency generator traffic signal control boxes were installed during the 2007-08 Fiscal Year.

### ***Transfer of Roads***

The transfer of all local roads from the County to the Town was completed in FY07-08. Certain roadways such as SW 87<sup>th</sup> Avenue, US 1, SW 216<sup>th</sup> Street and Old Cutler Road will remain under County control. The County maintains those roads and

the Town can perform only minimal maintenance and improvements. For the roads that are transferred to the Town, the Town can now provide landscaping, stripping, pavement overlay, and other road maintenance and improvements.

**Assessment and Plans**

In the current fiscal year, the Department is conducting a series of assessments that will be the foundation for future roadway, sidewalk, traffic control and landscaping improvement plans. The assessment and master plans include:

- Transportation Master Plan
- Roadway assessment (to include road surface, stripping, sidewalk "trip" hazards, ADA Compliance Ramps and sign assessment)
- Stormwater Master Plan
- Street Tree Master Plan

Throughout the Town, there are a number of missing or faded street name signs that have been in poor condition since Hurricane Andrew in 1992. The Town's Public Works NEAT Team has successfully replaced over 153 intersection missing and/or faded street signs.

The FY08-09 budget for the Department reflects the allocation of administrative support, substantial increases to engage professional services for various assessment and master plans, increased road maintenance supplies, vehicle fuel and maintenance costs and construction costs. The budget increases reflect a higher level of activity in the Department as roadways are transferred and improvements are programmed. There are no new personnel requested for the coming year.

**Stormwater Utility**

By creating a Stormwater Utility, the Town can receive Stormwater fees and the Council directs the use of the funds to drainage projects within the Town. In order to create the utility, the Town has completed a Stormwater Utility Master Plan, which is a specialized plan that must meet certain criteria. In FY06-07, the Town received a grant from the South Florida Water Management District in the amount of \$200,000 for Plan development. In FY07-08 an additional grant from the State of Florida, Environmental Protection Department (\$200,000) provides funding for initial stormwater related infrastructure project adjacent to Cutler Ridge Elementary School. In FY08-09, a second grant from the State of Florida, Environmental Protection Department (\$250,000) provides funding for stormwater related infrastructure projects in the Saga Bay neighborhood, as identified in the adopted Stormwater Master Plan.

**Budget to Budget Comparison**

FY07-08: \$1,151,145 FY08-09: \$1,432,504 Change: + 24%



## Community Services and Parks

The Community Services and Parks Department is responsible for overseeing the maintenance of all of the Town's parks and recreational facilities and for conducting year-round programs, seasonal programs and special events. The Department coordinates with local youth and adult leagues and organizations in providing year-round athletic programs for Town residents. The Department acts as a liaison for and coordinates the efforts of the Town Council-appointed Parks and Recreation Advisory Committee.

The Department staff includes six full-time employees - the Parks and Recreation Director, an Administrative Assistant, two Recreation Coordinators, an Aquatics Coordinator and a Park Service Aide. Full-time staffing is supplemented with additional part-time Park Services Aides and Pool Lifeguards. For summer programs, the Town employs additional temporary Park Services aides and Lifeguards.

### **Town Parks**

The seven parks within the Town are categorized as neighborhood, mini or community parks. The four neighborhood parks are Bel Air Park, Franjo Park, Saga Bay Park and Saga Lake Park. The two mini-parks are Lincoln City Park and Whispering Pines Park. The Town has one community park - Cutler Ridge Park.

The Department will be involved in parks improvements planned for the coming fiscal year. The projects are described in the Capital Budget portion of this budget document.

The FY08-09 budget reflects the addition of one full-time and two part-time positions; additional planned maintenance of improved athletic fields; anticipated increases in utility costs; and vehicle maintenance costs. It also provides for maintenance of Lakes By The Bay park should that park be deeded to the Town by the County during the year.

**Budget to Budget Comparison** FY07-08: \$1,371,161 FY08-09: \$1,541,462 Change: +12.4%

## Reserves

The relatively short budget history and the uncertainty of the impact of tax reforms suggest that it is prudent to continue to budget and fund a number of reserves. The proposed FY08-09 budget continues the prior year's policy of funding these reserves. The largest reserve is the contingency reserve (\$750,000), followed by the Grant Match Reserve (\$325,000) and the Tax Equalization/Revenue/Property Tax Reform Reserve (\$504,680). There are a number of different reserves and that are detailed below.

Contingency Reserve	\$ 750,000
Energy and Insurance Reserve	10,195
Grant Match Reserve	325,000
Reserve for Prior Year Encumbrances	37,000
Reserve for Wage Adjustments	37,000
Tax Equalization/Revenue/Tax Reform Reserve	<u>504,680</u>
Total	<u>\$ 1,663,875</u>

## TOWN SPECIAL REVENUE FUND OPERATIONS



### Special Revenue Fund Projects

The Special Revenue Fund accounts for projects funded from revenues that require specific uses. The Town has budgeted several revenue sources under this category in FY08-09 and has recently been awarded several grants that are will be accounted for in this fund.

Reserves hold the funds for specific projects as a number of capital assessments are being completed.

Additions to the Special Revenue Fund are new grants for stormwater management related projects as well as a number of other smaller grants. The Town is completing a number of assessments and Master Plans and will begin to program the funds that were carried forward from the prior year.

#### ***Transportation Fund Projects***

The State statutes restrict the uses of transportation related funds. In FY06-07, the Town began to use the transportation funds on roadway projects. The Comprehensive Development Master Plan and other roadway assessments and master plans will direct the use of funds for projects in the current and future years.

#### ***Building, Zoning, Compliance Fees***

The Special Revenue Fund accounts for the Building and Zoning and Code Compliance fees. These fees are used to fund the Building, Zoning and permitting processes that are provided by a private vendor as well as the oversight and planning activities of Town staff. It is appropriate that the fees be accounted for in the Special Revenue Fund in order to clearly segregate the funds.

#### ***Impact Fee Projects***

Impact fees are paid by developers to mitigate the strain on infrastructure as a result of the new development. In prior years, the Town received impact fees for Police and Parks.

Road Impact Fees are may be used for construction or expansion of roadways due to the impact of development. They may not be used for routine road maintenance. Cutler Bay is contained in the County's road impact fee district #6, which includes unincorporated Miami-Dade County, Homestead and Florida City. Impact fees are assessed and collected within this district by the County, not the Town. No road impact fees collected by the County are directly assigned to Cutler Bay, even if they relate to projects within the Town's boundaries. Rather, the County's Public Works department determines how such collected road impact fees are spent, with the caveat that fees collected from a specific district must be spent in that district. If Cutler Bay wants specific road projects performed within the Town, it can submit a request to the County Public Works department for consideration. However, the final determination on how the road impact fee funds are spent rests with the County Public Works department.

The reduction in impact fees in this fund is primarily due to the Town's receipt of multiple years accumulation of fees which were transferred from the County to the Town in the past two fiscal years.

**Grants**

Grants are accounted for in the Special Revenue Fund in order to segregate the use of the funds and facilitate frequent reporting. Grants have been received for the Town to implement a stormwater management projects and several other grants were obtained for various other projects.

**Budget to Budget  
Comparison**

*FY07-08:\$4,851,467    FY08-09:\$2,867,287    Change: -41%*



## TOWN CAPITAL FUND BUDGET



### Overview

The Capital Fund Budget is to provide a balanced fiscal plan for non-operating projects or purchases, such as construction projects, major equipment purchases, or infrastructure improvements. To be deemed "capital", equipment and infrastructure must have a useful life of more than five years and have a total cost that exceeds \$50,000. The capital cost of a project includes all manpower, implementation costs, and capital costs required to fully implement the project.

The Capital Budget represents the expenditures that the Town will incur in the current fiscal year. Projects may be one year or more likely are multi-year projects that are part of the multi-year Capital Improvement Plan. The Town's Capital Improvement Plan serves the dual role of a planning document for future year expenditures and a component of the Growth Management Plan.

The FY08-09 proposed budget includes a transfer from the General Fund of \$744,700, as well as a transfer of park impact fees from the Special Revenue Fund of \$437,900, to fund current and future capital projects.

### FY08-09 Projects

The following projects are planned for FY08-09. These same projects are also included in the Capital Improvement element of the Town's draft Growth Management Plan.

#### **Park Improvement**

The Department has several park improvement projects underway utilizing remaining County bond funds transferred to



**Projects**

the Town, and has several additional park improvement projects planned for the coming fiscal year. The new projects will be funded mostly through grants acquired through the Florida Recreation Development Assistance Program (FRDAP), State Legislative Appropriations and Park Impact Fees. The planned park improvement projects include the following:

**Bel Aire Park** Improvements – Funding in the amount of **\$269,480** from available Park Impact Fees will provide for the relocation, re-sodding and relighting of the existing football/soccer/lacrosse field; installation of an irrigation system, covered bleachers, fencing and site amenities; additional shade trees and landscaping.

**Cutler Ridge Park & Pool** Improvements – Safe Neighborhood Parks and Quality Neighborhood Improvements Program bond funds will provide for the construction of a parking lot, new athletic field, additional shade trees and an outdoor fitness (vita) course as well as pool improvements including circulation system upgrades, and expanded pool deck, lighting upgrades and covered seating.

**Saga Lake Park** Improvements – Funding in the amount of **\$148,450** from available Park Impact Fees will provide for the installation of a baseball/softball practice infield, a soccer practice field, walkway improvements, additional shade trees and landscaping, a small pavilion, outdoor fitness (vita) course, and various park amenities such as benches, trash receptacles, etc.

**Saga Bay Park** Improvements – Florida Recreation Development Assistance Program (FRDAP) funding, a State Legislative Appropriation and required matching funding from the Town will result in approximately **\$470,000** worth of improvements such as additional tennis courts with lighting, new playground equipment with handicapped accessible surfacing and shade structure, parking lot, restroom building and an outdoor fitness (vita) course.

**Franjo Park** Shade Structures – Funding in the amount of **\$20,000** is provided for the installation of shade structures over bleacher areas between the baseball fields.

**216<sup>th</sup> Street Park  
Property  
Acquisition**

This important purchase is planned for the coming fiscal year. Costs for the project will include land acquisition, required appraisals, legal and other associated fees. The property is **1.69 acres** and is adjacent to Lincoln Park on SW 216<sup>th</sup> Street and Old Cutler Road.

FY08-09 project costs are budgeted at **\$1,217,700** and should be completed in FY08-09.



The project is funded by Parks Impact Fees, County Safe Neighborhood Parks (SNP) Bond funds, Florida Recreation Development Assistance Program (FRDAP) funding, a State Legislative Appropriation, and funds transferred from the General Fund.

## **Future Projects**

As part of the ongoing capital development process, the Town has identified future projects in the Growth Management Plan that we hope will be acquired and/or developed over the next five fiscal years. The Town intends to apply for State grant funds to supplement project revenues. A Capital Projects reserve is also proposed and will supplement projects in the event the State grant or other funds are not sufficient for the various projects.

## **STORMWATER UTILITY FUND BUDGET**



### **Overview**

During July 2008, in accordance with a transfer approved by the County, the Town took operational control over the stormwater utility function within the Town's boundaries. As such, the stormwater related revenues paid Cutler Bay residents on their County water bill will flow through to the Town, after deduction of County administrative costs, and be used to pay the expenses to carry out the stormwater related activities. In taking over the stormwater functions within the Town, the Town Council kept the utility billing rate the same as it was when under County control. This activity is projected to be self-sufficient as the anticipated revenues **(\$947,600)**



are projected to cover anticipated expenditures. The revenues were estimated from projections provided by the County Water & Sewer department.





## SUMMARY OF FUNDS



### General, Special Revenue, Capital and Enterprise Funds

Consolidated summaries are provided for each of the Town's funds on the next few pages. The presentation indicates all funds that support the activities and departments of the specific fund. Carryover and interfund transfers are included.



## Consolidated Budget General Fund

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
<b>REVENUES</b>		
Ad Valorem	\$ 6,528,934	\$ 6,538,046
Utility Taxes	\$ 1,670,000	\$ 1,910,000
Local Gov't Half-Cent Sales Tax	\$ 2,422,873	\$ 2,264,807
Communications Services Tax	\$ 1,278,427	\$ 1,538,143
Revenue Sharing	\$ 1,020,000	\$ 1,035,905
Franchise Fees	\$ 1,285,000	\$ 1,410,607
Licenses and Registrations	\$ 100,000	\$ 105,000
Parks Fees	\$ 171,515	\$ 178,635
Judgements and Fines	\$ 200,000	\$ 300,000
Misc Revenues	\$ 80,000	\$ 28,000
Investment Income	\$ 192,000	\$ 190,000
Transfer from Special Revenues	\$ 982,987	\$ 1,110,495
Carryover	\$ 4,369,604	\$ 3,480,180
<b>Total Operating Revenues and Transfers</b>	<b>\$ 20,301,340</b>	<b>\$ 20,089,818</b>
<b>EXPENDITURES</b>		
Mayor & Council	\$ 155,673	\$ 162,443
Town Clerk	\$ 232,995	\$ 231,919
General Government	\$ 2,414,954	\$ 2,258,603
Finance	\$ -	\$ 656,202
Town Attorney	\$ 360,000	\$ 450,000
Community Development	\$ 1,670,128	\$ 1,671,814
Public Works	\$ 1,151,145	\$ 1,432,504
Law Enforcement	\$ 7,889,946	\$ 8,900,296
Parks	\$ 1,371,161	\$ 1,541,462
Contingency Reserve	\$ 1,285,338	\$ 750,000
Energy and Insurance Reserve	\$ 100,000	\$ 10,195
Grant Match Reserve	\$ 325,000	\$ 325,000
Reserve for Prior Year Encumbrances	\$ 100,000	\$ 37,000
Reserve for Wage Adjustments	\$ 200,000	\$ 37,000
Tax Equalization/Revenue/Tax Reform Reserve	\$ 1,700,000	\$ 504,680
Reserve for Future Expenditures	\$ 800,000	\$ -
Transfer to Capital Projects	\$ 545,000	\$ 744,700
Transfer to Special Revenue (grant matches)	\$ -	\$ 376,000
<b>Total Operating Expenditures, Transfers &amp; Reserves</b>	<b>\$ 20,301,340</b>	<b>\$ 20,089,818</b>



# TOWN OF CUTLER BAY FY08-09 ADOPTED OPERATING & CAPITAL BUDGET

## Consolidated Budget Special Revenue Fund

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
<b>REVENUES</b>		
1st Local Option Gas Tax	\$ 491,406	\$ 482,127
2nd Local Option Gas Tax	\$ 183,881	\$ 182,690
Subtotal Gas Taxes	\$ 675,287	\$ 664,817
Building Permits	\$ 521,360	\$ 480,000
Zoning Fees	\$ 100,378	\$ 124,368
Code Compliance Fines	\$ 6,044	\$ 12,000
Other Building and Zoning	\$ 5,000	\$ 12,000
Subtotal Building/Zoning/Code Fees and Fines	\$ 632,782	\$ 628,368
Parks Impact Fees	\$ 583,000	\$ 77,280
Police Impact Fees	\$ 283,617	\$ 30,794
Road Impact Fees	\$ 329,213	\$ -
Subtotal Impact Fees	\$ 1,195,830	\$ 108,074
Stormwater Grants	\$ 330,000	\$ 340,000
Transportation Grants	\$ -	\$ 36,000
Recycling Grant	\$ -	\$ 75,000
EOC Retrofit Grant	\$ -	\$ 43,000
After School Program Grant	\$ 111,258	\$ 108,098
Grant Matches (from General Fund)	\$ -	\$ 376,000
Subtotal Grants	\$ 441,258	\$ 978,098
Interest	\$ -	\$ 50,000
Stormwater Utility Fees	\$ 200,000	\$ -
Carryover	\$ 1,706,310	\$ 437,930
Subtotal Other	\$ 1,906,310	\$ 487,930
<b>Total Revenues</b>	<b>\$ 4,851,467</b>	<b>\$ 2,867,287</b>
<b>EXPENDITURES</b>		
Professional Fees - Stormwater	\$ 130,000	\$ 540,000
- Transportation	\$ -	\$ 60,000
Other Contractual Services - EOC	\$ -	\$ 120,000
- Recycling	\$ -	\$ 150,000
Children's Trust Programs	\$ 111,258	\$ 108,098
Subtotal Operating Expenditures	\$ 241,258	\$ 978,098
Transfer for Building & Zoning	\$ 626,738	\$ 628,368
Transfer for Public Works (local option gas taxes)	\$ 218,249	\$ 482,127
Transfer for Police	\$ 138,000	\$ -
Subtotal for Transfers to General Fund	\$ 982,987	\$ 1,110,495
Transfer for Parks (from impact fees)	\$ 555,800	\$ 437,930
Subtotal for Transfers to Capital Projects Fund	\$ 555,800	\$ 437,930
Future Police Impact Fee Projects	\$ 291,980	\$ 30,794
Future Parks Impact Fee Projects	\$ 590,001	\$ 77,280
Future Roads Impact Fee Projects	\$ 329,213	\$ -
Future Public Works Projects (Gas Taxes)	\$ 1,435,787	\$ 232,690
Future Building & Zoning Projects	\$ 14,441	\$ -
Future Stormwater Projects	\$ 400,000	\$ -
Forfeitures - Law Enforcement	\$ 10,000	\$ -
Reserves for Future Projects	\$ 3,071,422	\$ 340,764
<b>Total Expenditures</b>	<b>\$ 4,851,467</b>	<b>\$ 2,867,287</b>



## Consolidated Budget Capital Fund

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
<b>216th Street Park Property Acquisition</b>		
<b>Project Revenues</b>		
Quality Neighborhood Improvement Program (QNIP)	\$ 210,000	\$ -
Safe Neighborhood Parks Program (SNP)	\$ 200,000	\$ -
State Grants	\$ 200,000	\$ -
Park Impact Fees (transfer from Special Revenue Fund)	\$ 555,800	\$ -
Grant Match Funds (transfer from General Fund)	\$ 50,000	\$ -
Transfer from General Fund	\$ -	\$ 424,300
Carryover	\$ -	\$ 793,400
<b>Project Revenues</b>	<b>\$ 1,215,800</b>	<b>\$ 1,217,700</b>
<b>Project Expenditures</b>	<b>\$ 1,215,800</b>	<b>\$ 1,217,700</b>
<b>Cutler Ridge Park Improvements</b>		
<b>Project Revenues</b>		
Quality Neighborhood Improvement Program (QNIP)	\$ 313,000	\$ -
Safe Neighborhood Parks Program (SNP)	\$ 285,000	\$ 110,000
Grant Match Funds (trf from General Fund)	\$ 75,000	\$ -
Transfer from General Fund	\$ 70,000	\$ -
Carryover	\$ -	\$ 674,842
<b>Project Revenues</b>	<b>\$ 743,000</b>	<b>\$ 784,842</b>
<b>Project Expenditures</b>	<b>\$ 743,000</b>	<b>\$ 784,842</b>
<b>Cutler Ridge Pool Improvements</b>		
<b>Project Revenues</b>		
Safe Neighborhood Parks Program (SNP)	\$ 430,000	\$ 330,000
Carryover	\$ -	\$ 100,000
<b>Project Revenues</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>
<b>Project Expenditures</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>





**Consolidated Budget  
Capital Fund (continued)**

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
<b>Bel Aire Park Improvements</b>		
<b>Project Revenues</b>		
Park Impact Fees (transfer from Spec. Revenue Fund)	\$ -	\$ 269,480
<b>Project Expenditures</b>	\$ -	\$ 269,480
<b>Saga Lake Park Improvements</b>		
<b>Project Revenues</b>		
Park Impact Fees (transfer from Spec. Revenue Fund)	\$ -	\$ 148,450
<b>Project Expenditures</b>	\$ -	\$ 148,450
<b>Franjo Park Shade Structures</b>		
<b>Project Revenues</b>		
Park Impact Fees (transfer from Spec. Revenue Fund)	\$ -	\$ 20,000
<b>Project Expenditures</b>	\$ -	\$ 20,000
<b>Saga Bay Park Improvements</b>		
<b>Project Revenues</b>		
Carryover	\$ -	\$ 470,400
<b>Project Expenditures</b>	\$ -	\$ 470,400
<b>Reserves</b>		
Transfer From General Fund	\$ 350,000	\$ 320,400
Contingency Reserves	\$ 350,000	\$ 320,400



**Consolidated Budget  
Stormwater Utility Fund**

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
Revenues		
Stormwater Billings	\$ -	\$ 947,676
Expenses		
Salaries and benefits	\$ -	\$ 76,516
Operating expenses	\$ -	\$ 671,760
Capital outlay	\$ -	\$ 5,000
Debt service	\$ -	\$ 194,400
	\$ -	\$ 947,676



**APPENDIX A**

**Full Time Positions By Department FY07-08 and FY08-09**

<b><u>Department</u></b>	<b><u>Current FY07-08</u></b>	<b><u>Proposed Positions</u></b>	<b><u>Adopted FY08-09</u></b>
Mayor and Council	5	0	5
Town Clerk	1	1	2
Town Attorney	0	0	0
General Government	4	0	4
Finance	3	0	3
Community Development	9	0	9
Public Works	5	0	5
Community Services and Parks	6	1	7
<b>Total Full-Time Positions</b>	<b>33</b>	<b>2</b>	<b>35</b>
<b>Police Services</b> (via contract with Miami-Dade County)	50	6	56

**APPENDIX B**

**Town Strategic Plan Summary**

**Goal 1.1**

The town of Cutler Bay will be recognized by its residents and others as a community that optimizes access to its officials and to information concerning the status of the Town and its activities.

**Actions**

The Planning Department has provided notices and meeting announcements for the "Calendar of Meetings and Events" posted on the Town website. Major efforts such as the Old Cutler Road Charette have also been posted. The Planning Department has adopted a standard to reply to all inquires within 24 hours.

**Goal 1.2**

The employees of Cutler Bay will provide responsive courteous service to residents, the business community and other individuals with whom they interact.

**Actions**

The Planning Department has conducted staff meetings to train staff in the use of positive word response and customer service.

**Goal 2.1**

The Town of Cutler Bay will be a financially responsible and accountable community.

**Action**

The Planning Department has assisted in applications for transportation planning funded through the Unified Work Program for Miami-Dade Planning Organizations and has also assisted the Parks and Recreation Department in preparing applications for acquisition of open space grants.

**Goal 3.1**

The Town of Cutler Bay will provide the infrastructure needed to meet current and emerging needs of the community.

**Actions**

The Comprehensive Development Master Plan process currently under way will provide an inventory of all capital assets. The Plan will provide the Town with a first year Capital Budget and a five year Capital Program. The Planning Department also participates in selecting a consultant that will conduct the Town Stormwater Master Plan.

**Goal 3.2**

The growth and development of Cutler Bay will be managed to be consistent with the needs and desires of its residents.

**Actions**

The Comprehensive Development Master Plan process is under way and the initial draft will be completed this summer. Meetings have been conducted with Advisory Committees, Town Council members and the public in a workshop.



**Goal 4.1**

Enhance the attractiveness and viability of Cutler Bay as a business location.

**Actions**

A focused charrette approach is included in the Comprehensive Development Master Plan process. In addition, Planning staff have attended Town of Cutler Bay Chamber meetings and met with the Chamber staff.

**Goal 5.1**

Cutler Bay will be recognized as a Town where people prefer to live, and whose residents feel a strong sense of Town identify and pride.

**Actions**

The Comprehensive Development Master Plan will produce a bike way plan for the Town. It will also identify areas for additional parks and facilities.

**Goal 6.2**

The Town will provide high levels of disaster (hurricane, flood, etc.) planning, response and recovery services to residents and businesses in our community.

**Actions**

Planning Department staff is working on a draft operational plan for Emergency Planning. The effort will include methods of disseminating disaster information. Disaster planning will be included in the Conservation and Disaster Planning Element of the Comprehensive Development Master Plan.

**Goal 6.3**

Optimize the smooth flow of traffic through the Town of Cutler Bay by minimizing traffic congestion and maximizing the capability of our local roadways.

**Actions**

Planning staff and Town consultants attend MPO meetings and monitor MPO programs. Staff also has assisted in preparing MPO grant funding. The Planning staff has also worked with the Elderly Transportation Advisory Committee. The Committee's results will be presented to the Town Council.

**Goal 7.1**

The Town of Cutler Bay will develop parks, recreational facilities and recreational programs to meet the current and emerging needs of resident of all ages.

**Actions**

The Parks and Recreation Advisory Committee has completed an evaluation of funding available for improvements to Cutler Ridge Park and has developed a priority list for improvements to be made through anticipated bond fund proceeds from Miami-Dade County. The Department is pursuing the acquisition of additional park space through the enforcement of concurrency requirements. The Department has begun to coordinate community events and is planning additional special events to be conducted year-round. We were successful in recruiting four corporate sponsors and received private donations for the Town's Founder's Day celebration, and will continue to seek sponsorship for future events.

**Goal 8.1**

The Town of Cutler Bay will develop a code and code enforcement policies that reflect the needs, views, and values of its residents.

**Actions**

The Town has adopted the Miami-Dade code of ordinance and 20 local ordinances to improve on the standards within that code. The code will be completely revised following the completion of the Comprehensive Development Master Plan.

**Goal 8.2**

To protect residents of Cutler Bay by assuming responsibility from the County for administering the Florida Building Code Plan Review, Permitting and inspection.

**Actions**

The Planning staff has solicited input from other jurisdictions to implement the Building Permit system and has implemented a computer-aided record system, MAIS, for managing permit records. Additionally, staff has developed an approach for digital record keeping of plan sets.

**Goal 9.1**

Develop the Town of Cutler Bay into a model community for the condition of its road, street lighting, storm drainage facilities, swale maintenance, sidewalks, etc.

**Actions**

The Public Works Department is in the process of selecting an engineering consultant. Once a final selection is completed, the firm will be issued a work authorization to develop and implement a multi-year plan for road resurfacing, pot holes, shoulders, sidewalks, curb and gutters, signage, drainage, swales, lighting, etc. The Town has also received a \$200,000 grant from the South Florida Water management District for the development of a Stormwater Master Plan.

**Mayor and Council**

<u>Category</u>	<u>Budget FY07-08</u>	<u>Adopted Budget FY08-09</u>
Compensation per Charter	\$ 37,440	\$ 39,686
Payroll Taxes and Benefits	\$ 51,053	\$ 57,596
Professional Services	\$ 15,000	\$ -
Travel & Per Diem	\$ 33,400	\$ 35,900
Communications & Freight	\$ 7,080	\$ 7,560
Operating Supplies	\$ 5,000	\$ 10,000
Dues, Subscriptions, Memberships	\$ 4,700	\$ 6,600
Capital Outlay	\$ 2,000	\$ 5,100
<b>Total Mayor and Council</b>	<b>\$ 155,673</b>	<b>\$ 162,443</b>

**Town Clerk**

<u>Category</u>	<u>Budget FY07-08</u>	<u>Adopted Budget FY08-09</u>
Salaries	\$ 54,600	\$ 88,242
Payroll Taxes and Benefits	\$ 19,740	\$ 36,547
Other Contractual Services	\$ 40,000	\$ 15,000
Travel & Per Diem	\$ 2,000	\$ 3,500
Communications & Freight	\$ 1,740	\$ 4,560
Rentals & Leases	\$ 13,700	\$ 16,000
Repairs & Maintenance	\$ 7,920	\$ 7,400
Printing & Binding	\$ 13,200	\$ 13,500
Other Current Charges	\$ 73,600	\$ 38,600
Operating Supplies	\$ 5,500	\$ 5,000
Dues, Subscriptions, Memberships	\$ 995	\$ 1,870
Capital Outlay	\$ -	\$ 1,700
<b>Total Town Clerk</b>	<b>\$ 232,995</b>	<b>\$ 231,919</b>

**Town Attorney**

<u>Category</u>	<u>Budget FY07-08</u>	<u>Adopted Budget FY08-09</u>
Professional Services	\$ 360,000	\$ 450,000
<b>Total Town Attorney</b>	<b>\$ 360,000</b>	<b>\$ 450,000</b>

**General Government**

<u>Category</u>	<u>Budget FY07-08</u>	<u>Adopted Budget FY08-09</u>
Salaries	\$ 460,121	\$ 296,359
Payroll Taxes and Benefits	\$ 199,680	\$ 95,494
Professional Services	\$ 130,000	\$ 115,000
Accounting and Auditing	\$ 58,000	\$ -
Other Contractual Services	\$ 406,600	\$ 434,325
Travel & Per Diem	\$ 46,650	\$ 52,900
Communications & Freight	\$ 94,840	\$ 108,230
Rentals & Leases	\$ 146,140	\$ 150,400
Insurance	\$ 191,500	\$ 300,000
Repairs & Maintenance	\$ 28,800	\$ 41,125
Printing & Binding	\$ 10,000	\$ 10,000
Promotional	\$ 16,000	\$ 21,400
Other Current Charges	\$ 15,200	\$ 26,250
Office Supplies	\$ 24,000	\$ 25,000
Operating Supplies	\$ 10,000	\$ 13,500
Operating Supplies - Fuel	\$ 3,000	\$ 2,040
Dues, Subscriptions, Memberships	\$ 18,423	\$ 14,880
Capital Outlay	\$ 11,000	\$ 101,700
Software	\$ 110,000	\$ 15,000
Office Buildout	\$ 10,000	\$ 10,000
QNIP Payment to County	\$ 425,000	\$ 425,000
<b>Total General Government</b>	<b>\$ 2,414,954</b>	<b>\$ 2,258,603</b>

**Finance**

<u>Category</u>	<u>Budget FY07-08</u>	<u>Adopted Budget FY08-09</u>
Salaries	\$ -	\$ 181,279
Payroll Taxes and Benefits	\$ -	\$ 63,963
Accounting and Auditing	\$ -	\$ 48,500
Other Contractual Services	\$ -	\$ 6,000
Travel & Per Diem	\$ -	\$ 1,800
Communications & Freight	\$ -	\$ 1,560
Other Current Charges	\$ -	\$ 600
Dues, Subscriptions, Memberships	\$ -	\$ 2,500
Software	\$ -	\$ 350,000
<b>Total Finance</b>	<b>\$ -</b>	<b>\$ 656,202</b>



**Police Services**

<b>Category</b>	<b>Budget FY07-08</b>	<b>Adopted Budget FY08-09</b>
Salaries	\$ 47,250	\$ 48,150
Payroll Taxes and Benefits	\$ 8,269	\$ 8,426
Professional Services	\$ 7,549,847	\$ 8,657,000
Communications & Freight	\$ 11,840	\$ 10,920
Rentals & Leases	\$ 69,040	\$ 75,400
Repairs & Maintenance	\$ 4,700	\$ 6,400
Printing & Binding	\$ 5,000	\$ 5,000
Other Current Charges	\$ 1,000	\$ 1,000
Office Supplies	\$ 25,000	\$ 25,000
Operating Supplies	\$ 21,500	\$ 39,000
Capital Outlay	\$ 26,500	\$ 24,000
Vehicles	\$ 120,000	\$ -
<b>Total Police Services</b>	<b>\$ 7,889,946</b>	<b>\$ 8,900,296</b>

**Community Development**

<b>Category</b>	<b>Budget FY07-08</b>	<b>Adopted Budget FY08-09</b>
Salaries	\$ 453,740	\$ 477,282
Payroll Taxes and Benefits	\$ 150,777	\$ 173,502
Professional Services	\$ 400,000	\$ 400,000
Court Reporter Service	\$ 500	\$ 800
Other Contractual Services	\$ 434,591	\$ 391,000
Travel & Per Diem	\$ 3,500	\$ 4,000
Communications & Freight	\$ 8,000	\$ 18,480
Rentals & Leases	\$ 69,900	\$ 97,500
Repairs & Maintenance	\$ 7,900	\$ 22,100
Printing & Binding	\$ 5,000	\$ 6,500
Other Current Charges	\$ 1,000	\$ 2,000
Office Supplies	\$ 7,700	\$ 11,250
Operating Supplies	\$ 1,500	\$ 2,550
Operating Supplies - Fuel	\$ 22,300	\$ 36,600
Dues, Subscriptions, Memberships	\$ 5,000	\$ 12,200
Capital Outlay	\$ 48,720	\$ 15,050
Software	\$ 40,000	\$ -
Office Buildout	\$ 10,000	\$ 1,000
<b>Total Community Development</b>	<b>\$ 1,670,128</b>	<b>\$ 1,671,814</b>

**Public Works**

<b><u>Category</u></b>	<b><u>Budget FY07-08</u></b>	<b><u>Adopted Budget FY08-09</u></b>
Salaries	\$ 239,151	\$ 225,271
Payroll Taxes and Benefits	\$ 86,994	\$ 80,793
Professional Services	\$ 198,000	\$ 147,000
Other Contractual Services	\$ 314,800	\$ 731,000
Travel & Per Diem	\$ 8,200	\$ 5,900
Communications & Freight	\$ 3,300	\$ 6,740
Rentals & Leases	\$ 36,000	\$ 31,000
Repairs & Maintenance	\$ 64,250	\$ 30,000
Printing & Binding	\$ 4,000	\$ 4,000
Other Current Charges	\$ 1,000	\$ 1,000
Office Supplies	\$ 3,200	\$ 3,200
Operating Supplies	\$ 12,500	\$ 15,500
Operating Supplies - Fuel	\$ 31,150	\$ 28,200
Dues, Subscriptions, Memberships	\$ 4,200	\$ 3,300
Capital Outlay	\$ 144,400	\$ 119,600
<b>Total Public Works</b>	<b>\$ 1,151,145</b>	<b>\$ 1,432,504</b>

**Community Services and Parks**

<b><u>Category</u></b>	<b><u>Budget FY07-08</u></b>	<b><u>Adopted Budget FY08-09</u></b>
Salaries	\$ 610,065	\$ 675,084
Payroll Taxes	\$ 148,725	\$ 178,378
Professional Fees	\$ 75,000	\$ 10,000
Other Contractual Services	\$ 325,000	\$ 408,000
Travel & Per Diem	\$ -	\$ 1,000
Communications & Freight	\$ 10,300	\$ 9,160
Utilities	\$ 101,471	\$ 128,700
Rentals & Leases	\$ 9,000	\$ 16,900
Repairs & Maintenance	\$ 2,100	\$ 41,650
Other Current Charges	\$ 2,000	\$ 1,000
Office Supplies	\$ 10,000	\$ 5,000
Operating Supplies	\$ 44,800	\$ 51,750
Operating Supplies - Fuel	\$ -	\$ 4,000
Dues, Subscriptions, Memberships	\$ 700	\$ 2,140
Capital Outlay	\$ 32,000	\$ 8,700
<b>Total Community Services/Parks</b>	<b>\$ 1,371,161</b>	<b>\$ 1,541,462</b>

**APPENDIX D**  
**Glossary**

Adopted Budget	The proposed budget as formally approved by the Town Council.
Amended Budget	The adopted budget as formally adjusted by the Town Council.
Appropriation	A specific amount of money authorized by the Town Council for the purchase of goods or services.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser before reductions associated with applicable exemptions, such as homestead exemption. Pursuant to Amendment 10 of the State Constitution, annual growth in assessed value on property with homestead exemption is limited to three percent or the growth in the consumer price index, whichever is lower. The limitation does not apply to new construction on the property or when property is sold, at which time the assessed value becomes the market value pursuant to state law.
Balanced Budget	A budget in which planned funds or revenues available are equal to fund planned expenditures. In Florida, it is a requirement that the budget adopted by the Town Council be balanced.
Budget	A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues within a specific period of time, usually the 12 months of the fiscal year.
Budget Ordinance	The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Town Council each year.
Capital Outlay	Fixed assets, which have a value to \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.
Cash Carryover	Unexpended funds that remain at the end of the fiscal year and that may be used in the next fiscal year.
Contingency	An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year-end. The contingency fund is not the same as fund balance.

Debt Service	The payment of principal and interest on borrowed funds such as bonds. In Florida, governments may not borrow for operating purposes. All financings must be for capital.
Deficit	The excess of liability over assets (or expenditures over revenues) in a fund over an accounting period. Deficit spending is not permitted in Florida.
Encumbrances	Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
Expenditures	The disbursement of appropriated funds to purchase goods and/or service.
Fiscal Year	A yearly accounting period without relationship to the calendar year. The Town's fiscal year is from October 1 to September 30.
FTE	Full-time Equivalent – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. An example is the Transportation Fund.
Fund Balance	The excess or deficit of assets over liabilities in a fund. The Fund Balance is not the same as cash carryover.
General Fund	A governmental fund established to account for resources and uses of general operating function of the Town. Resources are, in the majority, provided by taxes.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
Impact Fee	A fee charged on new development to finance infrastructure such as roads, parks, schools, fire and police facilities, or other capital purchases required to offset the effects of development and increased congestion.
Infrastructure	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, and lighting systems.
Interlocal Agreement	A contractual agreement between two or more governmental entities.



Mill of Tax	A taxation unit equal to one dollar of tax obligation for every \$1,000 of taxable valuation of property. One mill levied on a property valued at \$200,000 would produce a tax levy of \$200.
Millage Rate	The total tax obligation per \$1,000 of assessed valuation of property.
Operating Budget	A budget for general revenues and expenditures such as salaries, utilities, and supplies.
Projections	Estimates of anticipated revenues, expenditures, or other quantitative data for specific time periods, usually fiscal years.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
QNIP	A County program that focuses on infrastructure needs neighborhoods. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements.
Rollback Millage Rate	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.
Stormwater Utilities Fee	Under the provisions of the Florida Air and Water Pollution Control Act (F.S. 403.0891) local governments are required to develop stormwater management programs. The Act permitted local jurisdictions to create stormwater utilities and to charge a fee to fund the operations of the utility.
Tax Base	Total assessed valuation of real property within municipal limits.
Tax Levy	The total amount to be raised by a tax.
Tax Rate (Property)	The amount of tax levied for each \$1,000 of taxable valuation. The Property Tax Rate is the same as the millage rate.
Taxable Value	The assessed value of property less homestead and other exemptions, if applicable.
TRIM	The Florida Truth in Millage Act (F.S. 200.065) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget and millage rate.

UMSA	Unincorporated Municipal Service Area – The area of Dade County that is not formed as a city or municipality but that receives municipal-like services from Miami-Dade County. The area is taxed exclusively for these services through a millage applied only to the unincorporated municipal services area (UMSA). Pursuant to the state constitution UMSA is treated by the state as a municipality.
Unappropriated	Not obligated for specific purposes.
Unencumbered	The portion of an allotment not yet expended or encumbered.
User Fees	Charges for expenses incurred when services are provided to an individual or groups and not the community at large. Effective utilization of user fees depends on identifying specific beneficiaries of services and then determining the full cost of the service they are consuming (e.g. building inspections).